Comhairle Contae Fhine Gall
Fingal County Council

Quality Assurance Report for 2014

Fingal County Council

30th September 2015

Submitted to the National Oversight and Audit Commission

in compliance with the Public Spending Code

<u>Certification</u>

This Annual Quality Assurance Report reflects Fingal County Council's assessment of compliance with the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Paul Reid

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Paul Reid

Chief Executive

Fingal County Council

Date: 30th September 2015

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1. Introduction

Fingal County Council has completed this Quality Assurance Report as part of its on-going compliance with the Public Spending Code (PSC).

The Quality Assurance procedure aims to gauge the extent to which Fingal County Council and its associated agencies are meeting the obligations set out in the Public Spending Code[1]. The Public Spending Code ensures that the state achieves value for money in the use of all public funds.

The Quality Assurance Process contains five steps:

1. **Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle** (appraisal, planning/design, implementation, post implementation). The inventories include all projects/programmes above €0.5m and cover three stages viz:

   - Expenditure being considered
   - Expenditure being incurred
   - Expenditure that has recently ended.

2. **Publish summary information on website of all procurements in excess of €10m, whether new, in progress or completed.**

3. **Checklists to be completed in respect of the different stages.** These checklists allow the Council and its agencies to self-assess their compliance with the code in respect of the checklists which are provided through the PSC document.

4. **Carry out a more in-depth check on a small number of selected projects/programmes.** A number of projects or programmes (at least 5% of total project expenditure) are selected for a more in-depth review. This includes a review of all projects from ex-post to ex-ante.

5. **Complete a report for the National Oversight and Audit Commission** (NOAC) which includes the inventory of all projects, the website reference for the publication of procurements above €10m, the completed checklists, the Council's judgement on the adequacy of processes given the findings from the in-depth checks and the Council's proposals to remedy any discovered inadequacies.

This report fulfils the fifth requirement of the QA process for Fingal County Council for 2014. It is important to note that 2014 is the first year in which the QA process has applied to local authorities.

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[1] Public Spending Code, DPER, http://publicspendingcode.per.gov.ie/

2. Expenditure Analysis

2.1 Inventory of Projects/Programmes

The first step in the process requires an inventory to be compiled in accordance with the guidance on the Quality Assurance process. The inventory lists all of Fingal County Council's projects and programmes at various stages of the project life cycle which amount to more than €0.5m. This inventory is divided between current and capital expenditure on projects and between the three stages as outlined in Paragraph 1 above:

- Expenditure being considered
- Expenditure being incurred
- Expenditure that has recently ended

In summary, there are 96 projects included in the inventory. Of these, 17 projects were being considered, 77 projects were incurring expenditure and 2 projects had recently ended.

The 2014 inventory is summarised in the following table:

2014 Inventory Summary	Revenue Expenditure			Capital Expenditure			Totals	
	€0.5m -€5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m		
Expenditure Being Considered 2014	0	0	0	16	1	0	**17**	€24.20m
Expenditure Being Incurred 2014	34	16	0	27	0	0	**77**	€253.90m
Expenditure Completed 2014	0	0	0	2	0	0	**2**	€2.20m
Totals	**34**	**16**	**0**	**45**	**1**	**0**	**96**	**€280.30m**

The full inventory can be found at **Appendix 1** of this report.

2.2 Published Summary of Procurements

As part of the Quality Assurance process, the second step is to publish summary information on the Councils website of all procurements in excess of €10m.

There were **no** procurements in 2014 which exceeded the threshold in this respect.

3. Assessment of Compliance

3.1 Checklist Completion: Approach Taken and Results

The third step in the Quality Assurance (QA) process involves completing a set of checklists covering all expenditure as set out in the project inventory in Appendix 1. The high level checks in step three of the QA process are based on self-assessment by the Local Authority and its agencies in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total.

The set of completed checklists are set out in **Appendix 2** of this report.

In addition to the self-assessed scoring, the vast majority of answers are accompanied by explanatory comments. Each question in the checklist is judged by a 5 point scale:

- Not Done,
- >50% compliant,
- 50-75% compliant,
- >75% compliant
- 100% compliant.

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

3.2 Main Issues Arising from Checklist Assessment

The completed check lists show the extent to which Fingal County Council believe it complies with the Public Spending Code (PSC). Overall, the checklists show a satisfactory level of compliance with the Code.

2014 is the first year that the Public Spending Code has been applied to the Local Government sector and all relevant staff of Fingal County Council has been notified of their obligations under the new rules and procedures which are now in place. A guidance document was produced for local authorities by the Finance Committee of the County and City Management Association which should ensure a consistent approach across the local government sector. The focus of the

guidance document is on the Quality Assurance element of the PSC. It highlights the basic principles applicable under the PSC and offers a definition of these principles from a local government perspective. The Council, in implementing the Public Spending Code and in producing this report have been guided in large part by this document.

The Council has been proactive in implementing the QA process by ensuring that an independent unit (Corporate and Governance Unit) oversees the process in line with the Public Spending Code recommendations. QA process guidelines have been prepared and circulated across the local authority.

Capital expenditure within the Council is project-based and largely funded through capital grants, development levies, provisions from Revenue Account and borrowing. The checklist for capital expenditure under consideration shows satisfactory levels of compliance with the Public Spending Code in regard to the area of appraisal and evaluation.

Current expenditure can be defined as revenue expenditure or operational expenditure which is formally adopted by Council Members each year as part of the statutory budget process. The Public Spending Code confirms that the appraisal requirements do not apply to routine administrative budgets already in place and that the focus of the Code is on new or extending programme expenditure. Only new or extended revenue expenditure to the value of €0.5m or greater is subject to the application of the Code.

With regard to expenditure being considered, no new current expenditure programmes were "under consideration" in 2014. The checklist for capital "expenditure under consideration" suggests satisfactory levels of compliance with the PSC in general with regard to areas such as appraisal and procurement rules.

For "expenditure being incurred", a satisfactory level of compliance is evident in checklist responses.

3.3 In-Depth Checks
Step 4 of the QA process provides for in-depth checks to be carried out by the Council on at least 5% of the total value (lifetime costs) of all projects in the inventory.

The projects subject to in-depth checks are listed in the following table:

Summary of Projects Subject to In-Depth Review	
Project Name	**Value**
Holywell Link Road	€1.2m
N3 Mulhuddart Interchange Upgrade	€8.1m
Royal Canal Cycleway	€9.4m
Total Value of In-depth Checks	**€18.7m**
Total Value of Inventory	€280.3m
% of Inventory Value Analysed	**6.67%**

The checks represent approximately 6.67 % of the Council's overall inventory. Section 4 details how the Council proposes to improve this process in 2015. The in-depth checks were carried out by the Internal Audit section of the Council in August and September 2015.

3.3.1: Project Name-Holywell Link Road – Project Value €1.2m

Project Description and Status: This project involves the construction of a Link Road at Holywell Estate, Swords, Co. Dublin. The construction phase was completed in August 2014 at a cost of € 1.2m. The Final Account was agreed with the National Transport Authority (N.T.A.) in December 2014.

Process: The Internal Audit section carried out an audit of the above scheme in September 2015.

Audit Objectives: The objectives of the audit were to assess the quality of the work which was carried out under the above project and to provide an independent opinion on compliance with the Public Spending Code. It examined all aspects of the project including procurement and tendering procedures, ongoing project management and post-project reviews. A judgement had to be made as to whether the initial decision to go ahead with the project was soundly based and whether the project was well managed.

Audit Opinion: The opinion was informed from the review carried out by the Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project was well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.2: Project Name: Royal Canal Cycleway – Project Value €9.4m

Project Description and Status: This project involves the construction of a shared Cycle/pedestrian route from Ashtown to Confey, Leixlip (11.5kms in 3 phases) in conjunction with Waterways Ireland at a projected cost of €9.4m. Construction work was completed on phase 1 in August 2014. Phase 2 and 3 have yet to advance beyond feasibility/appraisal stage. The NTA is the Sanctioning authority and Fingal County Council is the Sponsoring authority.

Process: The Internal Audit section carried out an audit of the above scheme in September 2015.

Audit Objectives: The objectives of the audit were to assess the quality of the work which was carried out under the above project and to provide an independent opinion on compliance with the Public Spending Code. It examined all aspects of the project including procurement and tendering procedures, ongoing project management and post-project reviews. A judgement had

to be made as to whether the initial decision to go ahead with the project was soundly based and whether the project was well managed.

Audit Opinion: The opinion was informed from the review carried out by the Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project was well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

3.3.3: Project Name: N3 Mulhuddart Interchange Upgrade – Project Value €8.1m

Project Description and Status: The N3 Mulhuddart Interchange Upgrade was designed to provide more efficient access between the N3 National Route and the surrounding Blanchardstown and Mulhuddart areas, including the Blanchardstown Town Centre. The project was significantly advanced to final stage in 2014 with a retention payment remaining to be paid.

Process: The Internal Audit section carried out an audit of the above scheme in September 2015.

Audit Objectives: The objectives of the audit were to assess the quality of the work which was carried out under the above project and to provide an independent opinion on compliance with the Public Spending Code. It examined all aspects of the project including procurement and tendering procedures, ongoing project management and post-project reviews. A judgement had to be made as to whether the initial decision to go ahead with the project was soundly based and whether the project was well managed during implementation.

Audit Opinion: The opinion was informed from the review carried out by the Audit Unit and the controls found to be in place over the governance arrangements. From the information provided, the decision to go ahead with the project was soundly based and the project was well managed. Overall, the project provides Satisfactory Assurance (see Appendix 3) that there is compliance with the Public Spending Code.

4. Next Steps: Addressing Quality Assurance Issues

The compilation of both the inventory and checklists for the first year of this QA process was a significant co-ordination task within the local authority. It is envisaged that the administrative burden of the QA process will ease as the process becomes embedded over time. The experience

gained is valuable and will guide future QA process activities. Training for staff involved in projects subject to the PSC will be kept under review.

As discussed in Section 3, in-depth checks carried out were useful in terms of setting out the controls which are in place to ensure compliance with the PSC. Spot checks carried out are useful in ensuring a high level of financial compliance in expenditure and these checks where they are in place already should continue in so far as possible by the divisions concerned and feed into the annual QA process.

However the PSC also requires that in-depth checks take a broader evaluation view of project/programmes assessing project management, project appraisal and post project reviews amongst other things.

It is envisaged that a more centralised approach to in-depth checks will be taken in future years. Now that a baseline inventory of projects and programmes is in place and the initial QA process has been completed, Fingal County Council's Governance Unit is in a position to review lessons learnt and devise a clear framework and procedures that will be applied to future QA processes.

5. Conclusion

The inventory outlined in this report lists the capital and revenue expenditure that is being considered, being incurred and that has recently ended. There were no procurements in excess of €10m in the year under review.

The checklists completed by the Council show a satisfactory level of compliance with the Public Spending Code. The in-depth checks carried out on a selection of projects revealed some issues which need to be addressed. Additional work is required by all sections within the Council to ensure full and substantial compliance with the Code. The report concludes with recommendations to improve the internal Quality Assurance process in future years such that the Council can ensure high levels of compliance with the Public Spending Code.

Appendix 1: Inventory of Projects above €0.5 million

EXPENDITURE BEING CONSIDERED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
CAPITAL EXPENDITURE						
Housing & Building						
Cappagh Group Housing	1.5					
Parslickstown Gardens	1.2					
Collinstown Replacement	2.0					
Castleknock/Mulhuddart Site	1.1					
St Brigid's Lawn, Porterstown	0.6					
NCT Site Ballymun	0.8					
St. Philomena's Park, Ballycoolin	0.5					
Meakstown Close, Finglas	0.8					
Part Affordable Housing	1.4					
Corduff Additional Works	1.3					

EXPENDITURE BEING CONSIDERED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	**€0.5 - €5 m**	**€5m - €20 m**	**Over €20m**	**€0.5 - €5 m**	**€5m - €20 m**	**Over €20m**
Road Transportation & Safety						
Addition Bridge Rehabilitation	1.2					
Royal Canal Cycleway - Phase 2&3		7.9				
Kilshane Cross	0.6					
Footbridge at Porterstown Level Crossing	0.5					
Recreation & Amenity						
Lusk Integrated Facility (DOES)	1.1					
Balbriggan Swimming Pool (FCC's Contribution)	0.8					
Miscellaneous Services						
Refurbishment of County Hall	0.9					

EXPENDITURE BEING INCURRED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
Housing & Building						
St Mary's	1.2					
Moyne Park, Balydoyle	1.0					
Estate Management Pre-let repairs	2.8					
Estate Management Central Heating	0.5					
Estate Management Contract Painting	0.5					
Estate Management Upgrading Works - Window & Door Replacement	1.2					
Estate Management Insulation & Ventilation - additional works	0.8					
Santry Demense	1.0					
Tyrrelstown CLSS	3.5					
Ladyswell CLSS	1.0					

EXPENDITURE BEING INCURRED

PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
Road Transportation & Safety						
N2 - N3 Tyrellstown to Cherryhound Interchange	0.6					
Holywell Link Road/Holywell Pedestrian Link	1.2					
Bridge at Back Road, Malahide	0.6					
Mulhuddart Interchange Upgrade	8.1					
Water Services						
Portrane Canal Works (Surface Water)	0.5					
Environmental Services						
New Burial Ground at Balgriffin (Cemetery Extension)	1.9					
Emergency coastal protection works	0.6					
Balleally Landfill Restoration & Development	4.8					

EXPENDITURE BEING INCURRED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
Nevitt Landfill	2.8					
Recreation & Amenity						
St Catherine's Park	0.7					
Tyrellstown Park	1.0					
Kellystown/Porterstown School Site (DOES)	1.4					
Castlelands Recreation Centre (DOES)	0.8					
Kinsealy/Melrose Community Projects	1.9					
Bremore All-weather Facility	1.1					
Balbriggan Community College Sports Hall (DOES)	0.9					
Donabate Library	0.7					

EXPENDITURE BEING INCURRED

PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
Housing & Building						
A01 Maintenance & Improvement of LA Housing Units					10.4	
A02 Housing Assessment, Allocation and Transfer				1.2		
A03 Housing Rent and Tenant Purchase Administration				1.3		
A04 Housing Community Development Support				1.9		
A05 Administration of Homeless Service				1.8		
A06 Support to Housing Capital Prog.				2.5		
A07 RAS Programme					13.8	
A08 Housing Loans					5.4	
A09 Housing Grants				2.1		
Road Transportation & Safety						
B03 Regional Road - Maintenance and Improvement					7.2	
B04 Local Road - Maintenance and Improvement					7.5	

EXPENDITURE BEING INCURRED

PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
B05 Public Lighting				4.4		
B06 Traffic Management Improvement				1.8		
B08 Road Safety Promotion & Education				1.0		
B09 Car Parking				0.8		
B10 Support to Roads Capital Prog				2.7		
Water Services						
C01 Water Supply					15.1	
C02 Waste Water Treatment					11.9	
C03 Collection of Water and Waste Water Charges				0.6		
C06 Support to Water Capital Programme				1.2		
Development Management						
D01 Forward Planning				3.6		
D02 Development Management					5.5	

EXPENDITURE BEING INCURRED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	**€0.5 - €5 m**	**€5m - €20 m**	**Over €20m**	**€0.5 - €5 m**	**€5m - €20 m**	**Over €20m**
D03 Enforcement				0.8		
D04 Industrial and Commercial Facilities				2.2		
D06 Community and Enterprise Function				1.9		
D08 Building Control				1.1		
D09 Economic Development and Promotion				2.3		
D10 Property Management				1.5		
Environmental Services						
E01 Landfill Operation and Aftercare					6.7	
E02 Recovery & Recycling Facilities Operations				3.3		
E03 Waste to Energy Facilities Operations				1.0		
E05 Litter Management				1.0		
E06 Street Cleaning					5.8	
E07 Waste Regulations, Monitoring and Enforcement				1.1		

EXPENDITURE BEING INCURRED

PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
E09 Maintenance of Burial Grounds				2.3		
E10 Safety of Structures and Places				1.4		
E11 Operation of Fire Service					18.3	
E13 Water Quality, Air and Noise Pollution				1.1		
Recreation & Amenity						
F01 Leisure Facilities Operations				2.1		
F02 Operation of Library and Archival Service					11.6	
F03 Outdoor Leisure Areas Operations					15.3	
F04 Community Sport and Recreational Development				3.2		
F05 Operation of Arts Programme				4.6		
Agriculture, Education, Health & Welfare						
G05 Educational Support Services				2.0		

EXPENDITURE BEING INCURRED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20 m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
Miscellaneous Services						
H03 Administration of Rates					12.3	
H04 Franchise Costs				0.9		
H09 Local Representation & Civic Leadership				2.1		
H11 Agency & Recoupable Services				1.2		

EXPENDITURE RECENTLY ENDED						
PROJECT/PROGRAMME DESCRIPTION	CAPITAL EXPENDITURE			REVENUE EXPENDITURE		
PROJECTS OF TOTAL VALUE	€0.5 - €5 m	€5m - €20m	Over €20m	€0.5 - €5 m	€5m - €20 m	Over €20m
Road Transportation & Safety						
Royal Canal Cycleway - Phase 1	1.5					
Ongar/Littlepace Cycle Scheme	0.7					

Appendix 2: Self-Assessment Checklists

Checklist 1 – To be completed by All Local Authorities

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Does the Local Authority ensure, on an ongoing basis that appropriate people within the Local Authority and in its agencies are aware of the requirements of the Public Spending Code?	3	2014 is the first year of the PSC in Local Government and all relevant staff have been notified of their obligations under the PSC
Has there been participation by relevant staff in external training on the Public Spending Code (i.e. DPER)	N/A	No Training provided for Local Government sector to date.
Has Internal training on the Public Spending Code been provided to relevant staff?	2	2014 is first year of PSC and training needs, if any, have yet to be identified. Guidance document has been developed and circulated
Has the Public Spending Code been adapted for the type of project/programme that your Local Authority is responsible for? i.e. have adapted guidelines been developed?	4	Yes. A guidance document has been developed for the QA aspect, adapting the PSC to Local Government structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No Projects relevant to the PSC
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	N/A	2014 is the first year of the QA exercise in the Local Government sector
Have recommendations from previous Quality Assurance exercises been acted upon?	N/A	2014 is the first year of the QA requirement in Local Government
Has an annual Public Spending Code Quality Assurance Report been submitted to the National Oversight and Audit Commission (NOAC)?	4	Yes – Report submitted
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process?	4	Required Sample reviewed
Has the Accounting Officer signed off on the information to be published to the website?	4	Yes. Chief Executive has signed off
Self-Assessed Ratings: **0** - Not Done, **1 -** < 50% compliant, **2** - 50-75% Compliant, **3** - > 75% Compliant, **4** – 100% Compliant		

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

Capital Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Was a Preliminary Appraisal undertaken for all projects > €5m	3	One project >€5m.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. .
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No projects listed at this level.
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes. In conjunction with the relevant government body/agency.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	4	Required to secure Grants
If a CBA/CEA was required was it submitted to the CEEU for their view?	N/A	No projects listed at this level.
Were the NDFA Consulted for projects costing more than €20m?	N/A	No projects listed at this level.
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?	4	Tenders were in line with approvals.
Was approval granted to proceed to tender?	4	Yes
Were Procurement Rules complied with?	4	Yes
Were State Aid rules checked for all supports?	N/A	N/A in Local Government
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	4	Yes
Were Performance Indicators specified for each project/programme which will allow for the evaluation of its efficiency and effectiveness?		Projects under consideration. No performance indicators specified as yet.
Have steps been put in place to gather the Performance Indicator data?		Projects under consideration. No performance indicators specified as yet.

Checklist 3: – New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being considered - Appraisal and Approval	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Were objectives clearly set?	N/A	
Are objectives measurable in quantitative terms?	N/A	
Was an appropriate appraisal method used?	N/A	
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	
Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Was the required approval granted?	N/A	
Has a sunset clause been set?	N/A	
Has a date been set for the pilot and its evaluation?	N/A	
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
If outsourcing was involved were Procurement Rules complied with?	N/A	
Were Performance Indicators specified for each new current expenditure proposal or expansion of existing current expenditure which will allow for the evaluation of its efficiency and effectiveness?	N/A	
Have steps been put in place to gather the Performance Indicator	N/A	

Checklist 4: - Complete if your organisation had capital projects/programmes that were incurring expenditure during the year under review.

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 0 – 4	Comment/Action Required
Was a contract signed and was it in line with the approval in principle?	3	Yes where appropriate
Did management boards/steering committees meet regularly as agreed?	3	Yes where appropriate
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Internal Co-ordinating Team in place in most cases.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	Internal Co-ordinating Team in place in most cases.
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress Reports were prepared in most cases
Did the project keep within its financial budget and its time schedule?	3	In most cases
Did budgets have to be adjusted?		Yes.
Were decisions on changes to budgets/time schedules made promptly?	3	Yes
Did circumstances ever warrant questioning the viability of the project and the business case incl. CBA/CEA? (exceeding budget, lack of progress, changes in the environment, new evidence)		No
If circumstances did warrant questioning the viability of a project was the project subjected to adequate examination?		N/A
If costs increased was approval received from the Sanctioning Authority?	4	Yes. This would be a requirement for grant approval
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		No
For significant projects were quarterly reports on progress submitted to the MAC (Management Team) and to the Minister?	4	Updates are provided to the MT and Council on a monthly and quarterly basis and to relevant bodies periodically, as required.
Self-Assessed Ratings:		
0 - Not Done, **1 -** < 50% compliant, **2** - 50-75% Compliant, **3** - > 75% Compliant, **4** – 100% Compliant		

Checklist 5: - For Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
Are there clear objectives for all areas of current expenditure?	4	Yes. Spending Programme Defined as part of the Annual Budget process.
Are outputs well defined?	3	National KPIs are in place for Local Government
Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Is there a method for monitoring efficiency on an ongoing basis?	4	Yes Budget performance and monitoring is in place.
Are outcomes well defined?	2	The development of the Annual Service Plans will enhance this measurement
Are outcomes quantified on a regular basis?	2	The development of the Annual Service Plans will enhance this measurement
Is there a method for monitoring effectiveness on an ongoing basis?	4	Yes. Spending Programme defined as part of the Annual Budget process.
How many formal VFMs/FPAs or other evaluations been completed in the year under review?	N/A	
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	N/A	
Have all VFMs/FPAs been published in a timely manner?	N/A	
Is there a process to follow up on the recommendations of previous VPMs/FPAs and other evaluations?	N/A	
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	N/A	

Self-Assessed Ratings:

0 - Not Done, **1 -** < 50% compliant, **2** - 50-75% Compliant, **3** - > 75% Compliant, **4** – 100% Compliant

Checklist 6: - to be completed if capital projects were completed during the year or if capital programmes/grant schemes matured or were discontinued.

Capital Expenditure Completed	Self-Assessed Compliance Rating: 0 - 4	Comment/Action Required
How many post-project reviews were completed in the year under review?	2	Two completed projects recorded for 2014 inventory
Was a post project review completed for all projects/programmes exceeding €20m?	N/A	
If sufficient time has not elapsed to allow a proper assessment of benefits has a post project review been scheduled for a future date?	N/A	
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	4	N/A
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?		N/A
Was project review carried out by staffing resources independent of project implementation?		N/A
Self-Assessed Ratings: **0** - Not Done, **1 -** < 50% compliant, **2** - 50-75% Compliant, **3** - > 75% Compliant, **4** – 100% Compliant		

Checklist 7: - to be completed if 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: 0 - 4	Comment/Action Required
Were reviews carried out of, current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2014
Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2014
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2014
Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2014
Was the review commenced and completed within a period of 6 months?	N/A	No programmes relevant to PSC in 2014
Self-Assessed Ratings: **0** - Not Done, **1 -** < 50% compliant, **2** - 50-75% Compliant, **3** - > 75% Compliant, **4** – 100% Compliant		

Notes:
  (a) The scoring mechanism for the above tables is set out below@
       I. Scope for significant improvements = a score of 1
       II. Compliant but with some improvement necessary = a score of 2
       III. Broadly Compliant = a score of 3

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

  (c) The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs for those questions which address compliance with appraisal/evaluation requirements i.e. the annual number of CBAs, VFMs/FPAs and post project reviews.

Appendix 3: Audit Assurance Categories and Criteria

ASSURANCE CATEGORY	ASSURANCE CRITERIA	
SUBSTANTIAL	Evaluation Opinion:	There is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.
	Testing Opinion:	The controls are being consistently applied
SATISFACTORY	Evaluation Opinion:	There is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.
	Testing Opinion:	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
LIMITED	Evaluation Opinion:	There is considerable risk that the system will fail to meet it's objectives. Prompt action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	The level of non compliance puts the system objectives at risk.
UNACCEPTABLE	Evaluation Opinion:	The system has failed or there is a real and substantial risk that the system will fail to meet it's objectives. Urgent action is required to improve the adequacy and effectiveness of risk management, control and governance.
	Testing Opinion:	Significant non-compliance with the basic controls leaves the system open to error or abuse.