

Public Spending Code
Quality Assurance Report for 2014
Wexford County Council

To be submitted to
National Oversight and Audit Commission (NOAC)

September 2015

Certificate

This Annual Quality Assurance Report sets out Wexford County Council's approach to completing the Quality Assurance requirements as set out in the Public Spending Code. It is based on the best financial, organisational and performance related information available across the various areas of responsibility.

Signature of Accounting Officer:



Tom Enright
Chief Executive
Wexford County Council

Date:

23/9/15.

Contents

Introduction	3
Requirements of the Quality Assurance Aspect of the Public Spending Code	3
STEP 1 – Project Inventory	4
STEP 2 – Summary of Procurements in excess of €10m	5
STEP 3 – Checklists	5
Findings on Completion of Checklists	6
STEP 4 – In-Depth review of a sample number of projects	6
Internal Audit In-Depth Checks	6
Conclusion	7
Appendix A – Inventory of Projects and Programmes Over €0.5m - 2014	9
Appendix B – Checklists of Compliance.....	14
Checklist 1	14
General Obligations not specific to Individual Projects or Programmes	14
Checklist 2 – Capital Expenditure Being Considered.....	15
Checklist 3 – Current Expenditure Being Considered.....	16
Checklist 4 – Incurring Capital Expenditure.....	17
Checklist 5 – Incurring Current Expenditure.....	18
Checklist 6 – Capital Expenditure Completed	19
Checklist 7 – Current Expenditure at end of planned timeframe or discontinued.....	20

Introduction

Wexford County Council has completed the Quality Assurance (QA) requirements as set out in the Public Spending Code and the purpose of this report is to present the results of each of the 5 Steps in the QA exercise and to report on compliance with the requirements of the Public Spending Code as established during this exercise.

2014 is the first year that the Local Government Sector has been required to meet the QA requirements within the Public Spending Code as required by the Department of Public Expenditure and Reform.

The Public Spending Code was written specifically with Government Departments in mind and some of the terminology is very specific to that sector. In order to inform the QA exercise for the Local Government Sector a Guidance Note was developed for the sector to assist in providing interpretations from a Local Government perspective.

Requirements of the Quality Assurance Aspect of the Public Spending Code

The Quality Assurance obligation involves a 5 step process as follows:

- **Step 1** - Drawing up inventories of projects/programmes at the different stages of the Project Life Cycle that have a total Project Life Cost of €500k or more.
- **Step 2** - Publishing summary information on the organisation's website of all procurements in excess of €10m, related to projects in progress or completed in the year under review. (The PSC originally required projects in excess of €2m to be published under this requirement but this has now been changed to €10m) A new project may become a "project in progress" during the year under review if the procurement process is completed and a contract is signed.
- **Step 3** - Completing the 7 checklists contained in the PSC. Only one of each checklist per Local Authority is required. Checklists are not required for each project/programme.
- **Step 4** - Carrying out a more in-depth check on a small number of selected projects/programmes based on criteria established within the Public Spending Code.
- **Step 5** - Completing a short summary report for the National Oversight and Audit Commission (NOAC). The report, which will be generated as a matter of course through compliance with steps 1-4 set out above.

STEP 1 – Project Inventory

The project inventory presents a list of all projects/programmes with 2014 activity and which have a total project life cost of €500,000 or more. The inventory is presented in three stages as set out in the attached table which also outlines the Expenditure Category/Band relevant for inclusion in each stage:

Project/Programme Stage		Category/Band
1	Expenditure being considered	Capital Projects between €0.5m - €5m
		Capital Projects between €5m - €20m
		Capital Projects over €20m
		Current Expenditure programme - Increases over €0.5m
2	Expenditure being incurred	Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m
3	Expenditure that has recently ended	Capital Projects greater than €0.5m
		Current Expenditure greater than €0.5m

The Project inventory, set out in the format described above, is included in Appendix A. [Appendix A – Inventory of Projects and Programmes Over €0.5m - 2014](#)

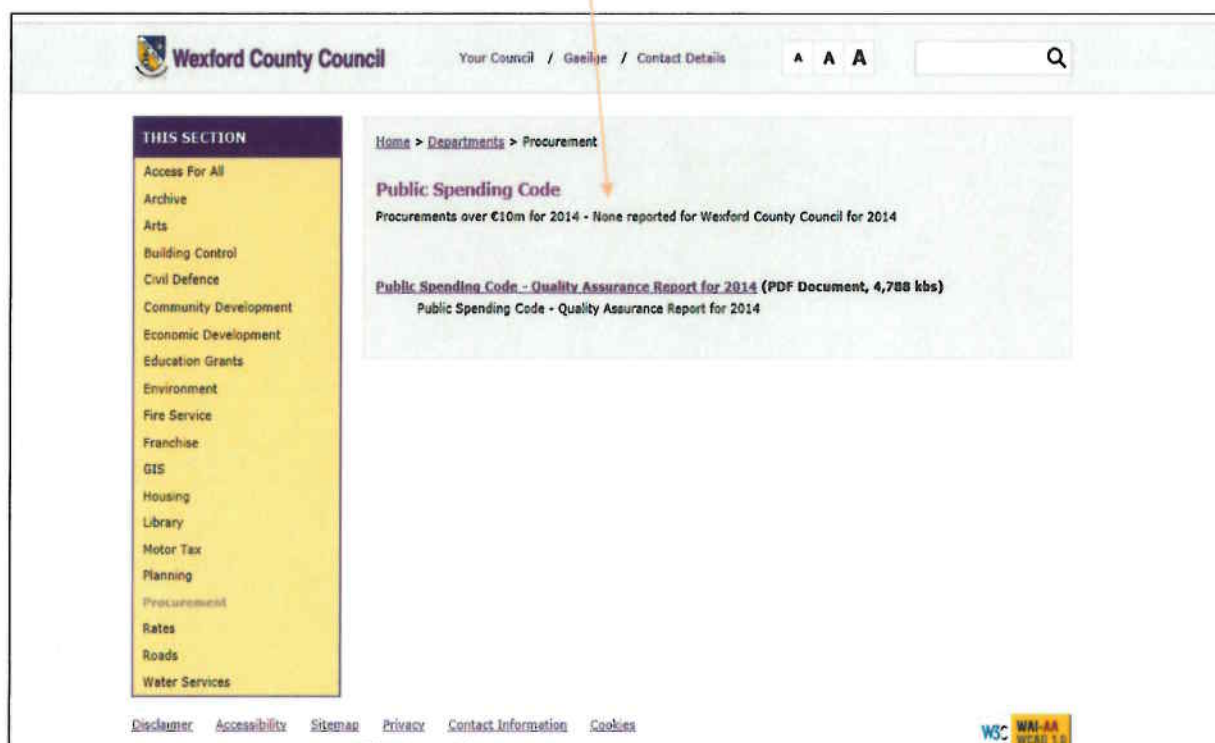
The Inventory contains 82 Projects under the three stages and comprise a total value of €321.8m. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories/bands in each of these stages. It also provides an overview of the Project Costs under each category.

Project Numbers	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
Expenditure Being considered	0	0	0	18	3	0	21
Expenditure Being Incurred	41	4	0	10	2	3	60
Expenditure recently ended	0	0	0	0	1	0	1
Totals	41	4	0	28	6	3	82

Project Total Values	Revenue Expenditure			Capital Expenditure			Totals
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m	
	€M	€M	€M	€M	€M	€M	€M
Expenditure Being considered	0	0	0	38.1	21.5	0	59.6
Expenditure Being Incurred	64.8	35.8	0	15.1	17.5	120.5	253.7
Expenditure recently ended	0	0	0	0	7.5	0	7.5
Totals	64.8	35.8	0	53.2	46.5	120.5	320.8

STEP 2 - Summary of Procurements in excess of €10m

In compliance with the requirement to publish all procurements in excess of €10m on our website, Wexford Co. Council has reported no procurements in excess of €10m for 2014 but we confirm that the location of the publication is <http://www.wexford.ie/wex/Departments/Procurement/> which is accessible from the front page of our website under the "Procurement" button on the left hand side. The following is the page which will contain the link to the report.



STEP 3 - Checklists

Step three of the Quality Assurance procedure for the Public Spending Code involves the compilation of a number of checklists. There are 7 checklists in all. Checklist 1 captures general information while Checklists 2, 4 and 6 related to capital projects and checklists 3, 5 and 7 are Revenue Expenditure related.

The Checklists are informed by the Project Inventory and the following table outlines the approach taken for the completion of the Checklists

Checklist Completion aligned with Project Inventory	
Expenditure Type	Checklist to be completed
General Obligations	General Obligations - Checklist 1
A. Expenditure being considered	Capital Projects/Programmes - Checklist 2 Current Expenditure – Checklist 3

B. Expenditure being incurred	Capital Projects/Programmes – Checklist 4 Current Expenditure – Checklist 5
C. Expenditure that has recently ended	Capital Projects/Programmes – Checklist 6 Current Expenditure – Checklist 7

All checklists as outlined below have been completed and can be found in [Appendix B](#) of this document.

1. [General Obligations Not Specific to Individual Projects/Programmes.](#)
2. [Capital Projects or Capital Grant Schemes Being Considered.](#)
3. [Current Expenditure Being Considered](#)
4. [Capital Expenditure Being Incurred](#)
5. [Current Expenditure Being Incurred](#)
6. [Capital Expenditure Completed](#)
7. [Current Expenditure Completed](#)

Findings on Completion of Checklists

While the responses included in the Checklist indicate a satisfactory level of compliance there are indications that there is room for improvement in certain aspects of the requirements. However, no specific serious issues/concerns were evident during the completion of this element of the QA exercise.

STEP 4 - In-Depth review of a sample number of projects

Step 4 of the Quality Assurance Process involved the examining a sample selection of projects included on the Project Inventory to test the standard of practices in use and compliance with the Public Spending Code within the organisation.

Internal Audit In-Depth Checks

The Internal Audit Unit of Wexford County Council were assigned the task of completing the In-depth checks. The approach taken was to initially randomly select a number of projects from the inventory having regard to the various stages of the life cycle and the values of project listed and the business area of the local authority in order to have, in as far as possible, a good range of project types and sizes for review

The In-depth review has been completed and a list of the projects selected and a note of the number of recommendations which arose as a result of the in-depth check completed. The projects, level of compliance and number of recommendations per project is summarised in the following table:

Project Reviewed	Compliance	Total Recommendations
8 House Scheme Shana Court	Satisfactory	0
Special Needs (9 houses) Ballyowen, Gorey	Satisfactory	0
Sheltered Housing at Kilanerin	Satisfactory	0

10 Housing Units at Riverchapel	Satisfactory	0
Active Town Travel Scheme	Satisfactory	0
Collection System Extension	Partial	1

A formal report on the In-depth review has been completed and submitted to the Management Team within Wexford Council. There is a general sense of satisfactory compliance with the Public Spending Code with only 1 specific recommendation arising in relation to the Collection System Extension. This is a Water Services Project, the contract for which would have migrated to Irish Water following the transfer of the Water Authority responsibility to Irish Water on 1st January 2014. The recommendation surrounds the post project review for this project. The Project was completed in mid 2014 and there seems to be a lack of understanding as to the responsibility for the Post Project Review and the recommendation is that this responsibility be determined as a matter of urgency and agreement reached on which party i.e. the local authority or Irish Water, is deemed responsible for the post project review and that arrangements be made to ensure it is completed at an early date.

Conclusion

This report has set out all the requirements of the Quality Assurance aspect of the Public Spending Code.

- A Project Inventory has been prepared outlining the various projects/programmes – capital and revenue that were being considered, being incurred or recently completed by Wexford County Council within the 2014 financial year.
- The relevant publication in relation to procurements over €10m has been placed on Wexford County Council's website.
- The 7 checklists required to be completed under the terms of the Public Spending Code Quality Assurance requirement have been completed and provide reasonable assurance that there is satisfactory compliance with the Public Spending Code. The level of compliance reported would suggest there are elements of the expenditure life cycle that could be improved but nothing of a serious nature was highlighted during this compliance exercise.
- An in-depth review of a sample of the projects contained in the Project inventory has been completed and further confirmed that there is, in general, satisfactory compliance with the requirements of the Public Spending Code. Six Projects were examined and only one recommendation arose from the review. This recommendation related to the establishment of responsibility for compliance with the spending code for Water Services projects post transfer of the water authority to Irish Water.
- The final step of the QA exercise, as required under the Public Spending Code, is the compilation and publication of a summary report outlining the Quality Assurance Exercise undertaken by Wexford Co Council. The contents of this report provide an overview on the QA exercise completed which has been certified by the Accounting Officer, Chief Executive.

Overall the QA exercise has provided reasonable assurance to the management of Wexford Co Council that the requirements of the Public Spending Code are being met.

The Public Spending Code has only been recently introduced to the Local Government Sector and while the results of the 2014 QA are satisfactory it is acknowledged that additional improvements are possible in both the compliance at project level and in the QA exercise.

The development of specific guidance in relation to the QA requirements from a local government perspective and the experience gained by staff completing the exercise for the 2014 projects will enhance the process for future years.

Appendix A – Inventory of Projects and Programmes Over €0.5m - 2014

Wexford County Council

2014 Inventory of Projects and Programmes over €0.5m

The following contains an inventory of Expenditure on Projects/Programmes with a value above €0.5m, categorised by Expenditure being considered, Expenditure being incurred and Expenditure recently ended. Only projects with Total Project Expenditure matching these criteria are included in the Inventory table

Project/ Programme Description	Expenditure Being Considered					
	Revenue Expenditure			Capital Expenditure		
Projects of total value	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m
Housing Programme						
Improvements to LA Housing					€6.0m	
Purchase of Land for future housing				€3.0m		
Taghmon (16 Houses) new build				€2.2m		
Ard Aoibhinn Capital Assistance Scheme				€1.8m		
Special Needs Accommodation Programme				€1.5m		
8 House Scheme Shana Court				€1.2m		
Voids/Preletting Programme				€1.2m		
Special Needs (9 House) Ballyowen Gorey				€1.2m		
Capital Assistance Programme - Rathangan				€0.9m		
Roads Service Programme						
Gorey to Enniscorthy Residual Network (2015 Prog)				€3.4m		
New Ross By Pass Residual Network (2015 Prog)				€2.4m		

Project/ Programme Description	Revenue Expenditure			Capital Expenditure		
	€0.5m -€5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m
Projects of total value						
Water Services Programme						
Wexford Village Sewerage Schemes						
Enniscorthy SS - Network					€10.0m	
Fethard on Sea				€5.0m	€5.5m	
Minor Capital Works & Progs				€2.5m		
Water Conservation - Phase 3				€2.0m		
New Ross WS - Upgrade to WTP				€1.2m		
Enniscorthy and Sow RWSS				€1.0m		
Environmental Services Programme						
General Harbour Improvements				€4.5m		
Coastal Protection Works				€2.3m		
Holmestown Landfill - Capping				€0.8m		
Other Projects						
Gorey Incubation Centre				€0.5m		
Expenditure Being Incurred						
Housing Programme						
House Purchases				€2.3m		
Energy Efficiency 2014				€1.3m		
Sheltered Housing at Killanerin				€0.6m		
10 Units at Riverchapel				€0.6m		
A01 Maintenance/Improvement LA Housing		€5.2m				
A02 Housing Assessment, Allocation & Transfer	€1.0m					
A03 Housing Rent & TP Administration	€0.8m					

Project/ Programme Description	Revenue Expenditure			Capital Expenditure		
	€0.5m -€5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m
Projects of total value						
A04 Housing Community Development Support	€0.6m					
A06 Support to Housing Capital Programme	€2.1m					
A07 RAS Programme		€5.8m				
A08 Housing Loans Programme	€1.9m					
A09 Housing Grants	€2.0m					
Roads Programme						
N11 Enniscorthy By Pass (Land & Associated Costs)						€58.5m
New Ross By Pass (Land & Associated Costs)						€27.0m
Gorey to Enniscorthy Residual Network (2014 Prog)				€3.6m		
New Ross By Pass Residual Network (2014 Prog)				€2.3m		
Active Town Travel Scheme				€0.6m		
B01 NP Road - Maintenance & Improvement	€1.4m					
B03 Regional Roads - Maintenance & Improvement	€2.8m					
B04 Local Road - Maintenance & Improvement		€19.4m				
B05 Public Lighting	€1.4m					
B09 Maintenance & Management of Car Parking	€1.2m					
B11 Agency & Recoupable Services	€0.9m					
Water Services Programme						
Enniscorthy Flood Relief and New Bridge						€35.0m
Enniscorthy SS - DBO					€10.6m	
Gorey Regional Water Supply					€7.0m	
Pipeline Rehabilitation				€2.0m		
C01 Water Supply		€5.4m				

Project/ Programme Description	Revenue Expenditure			Capital Expenditure		
	€0.5m -€5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m
Projects of total value						
C02 Waste Water Treatment	€2.3m					
C03 Collection of Water/Waste Water Charges	€0.9m					
C05 Admin of Group & Private Water Installation	€0.8m					
C06 Support to Water Capital Programme	€1.7m					
Environmental Services Programme						
Courtown Harbours Works				€1.2m		
E01 Landfill Operation and Aftercare	€2.7m					
E02 Recovery & Recycling Facilities	€1.0m					
E05 Litter Management	€0.6m					
E06 Street Cleaning	€1.6m					
E07 Waste Regs, Monitoring and Enforcement	€0.6m					
E10 Safety of Structures & Places	€0.9m					
E11 Operation of Fire Services	€3.9m					
E13 Water Quality, Air, Noise Pollution	€0.7m					
Environmental Services Programme....contd						
G02 Operation of Piers & Harbours	€0.7m					
Other Programmes						
Riverchapel Community Complex				€0.6m		
D01 Forward Planning	€0.8m					
D02 Development Management - Planning	€2.1m					
D03 Planning Enforcement	€1.0m					
D06 Community & Enterprise Function	€0.9m					
D09 Economic Development & Promotion	€2.1m					

Project/ Programme Description	Revenue Expenditure			Capital Expenditure		
	€0.5m - €5m	€5m - €20m	Over €20m	€0.5m - €5m	€5m - €20m	Over €20m
Projects of total value						
F02 Operation of Library & Archive Services	€3.8m					
F03 Outdoor Leisure Areas Operations	€1.4m					
F04 Community, Sports & Recreation Development	€0.9m					
F05 Operation of Arts Programme	€0.6m					
G04 Veterinary Services	€0.6m					
G05 Educational Support Services	€2.0m					
H02 Profit/Loss Stores Account	€0.7m					
H03 Administration of Rates	€3.1m					
H07 Operation of Markets & Casual Trading	€2.7m					
H09 Local Representation/Civic Leadership	€1.5m					
H10 Motor Taxation	€1.7m					
H11 Agency & Recoupable Services	€4.4m					
Expenditure Recently Ended						
Water Services Programme						
Collection System Extension					€7.5m	

Appendix B – Checklists of Compliance

Checklist 1

General Obligations not specific to Individual Projects or Programmes

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 & agencies 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?	3	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 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. CE has signed off
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 2 – Capital Expenditure Being Considered

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	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Yes. In conjunction with the relevant government body/agency.
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
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	The only projects listed at this level are under the direction of other bodies who complete the appraisal.
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.
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 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?		No
Have steps been put in place to gather the Performance Indicator data?		No
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 3 – Current Expenditure Being Considered

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	No programmes relevant to PSC in 2014
Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2014
Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2014
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	N/A	No programmes relevant to PSC in 2014
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 2014
Was the required approval granted?	N/A	No programmes relevant to PSC in 2014
Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2014
Has a date been set for the pilot and its evaluation?	N/A	No programmes relevant to PSC in 2014
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 2014
If outsourcing was involved were Procurement Rules complied with?	N/A	No programmes relevant to PSC in 2014
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	No programmes relevant to PSC in 2014
Have steps been put in place to gather the Performance Indicator	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		

Checklist 4 – Incurring Capital Expenditure

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. Up and down.
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 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 - Incurring Current Expenditure

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?	3	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?	3	National KPIs are in place for Local Government
Is there an annual process in plan to plan for new VFMs, FPAs and evaluations?		Not clear of relevance to Local Government. VFM reviews are completed
Have all VFMs/FPAs been published in a timely manner?		Not clear of relevance to Local Government
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?		Not clear of relevance to Local Government
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?		Not clear of relevance to Local Government
Self-Assessed Ratings: 0 - Not Done, 1 - < 50% compliant, 2 - 50-75% Compliant, 3 - > 75% Compliant, 4 - 100% Compliant		

Checklist 6 - Capital Expenditure Completed

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?		Only one completed project 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?		Issue has arisen in terms of responsibility post Irish Water take over of Water Services
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?		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 – Current Expenditure at end of planned timeframe or discontinued

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.