Public Spending Code

Quality Assurance Report for 2016

Wexford County Council

To be submitted to

National Oversight and Audit Commission (NOAC)

May 2017

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: _29/5/17._ _____

Contents

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.

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.

This guidance note was further updated for the 2015 and 2016 reporting requirements and the latest updated guidance note (version 3) has informed the completion of the 2016 report.

Requirements of the Quality Assurance Aspect of the Public Spending Code

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

o **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.

o **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.

o **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.

o **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.

o **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

This section presents the project inventories of Wexford County Council for projects with a total life cost in excess of €500,000. The inventory is presented in three stages as set out in the following 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
		Capital Grant Schemes greater than €0.5m
		Current Expenditure programme - Increases over €0.5m
2	Expenditure being incurred	Capital Projects greater than €0.5m
		Capital Grant Schemes greater than €0.5m
		Current Expenditure greater than €0.5m
3	Expenditure that has recently ended	Capital Projects greater than €0.5m
		Capital Grant Schemes 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 – 2016)

The Inventory contains **134** Projects under the three stages and comprises a total value of **€304m**. The following table provides an overview of the number of projects under each Project/Programme stage and under each of the categories in each of these stages. It also provides an overview of the Project Costs under each category. There were no items identified under Capital Grant Schemes for 2016.

Project Numbers	Revenue Expenditure > €0.5m	Capital Expenditure > €0.5m	Totals
Expenditure Being considered	0	57	57
Expenditure Being Incurred	44	20	64
Expenditure recently ended	0	13	13
Totals	44	90	134

Project Total Values	Revenue Expenditure > €0.5m	Capital Expenditure > €0.5m	Totals
Expenditure Being considered	0	€116m	€116m
Expenditure Being Incurred	€96	€74m	€170m
Expenditure recently ended	0	€18m	€18m
Totals	€96m	€208m	€304m

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 we confirm that the location of the publication is

https://www.wexfordcoco.ie/council-and-democracy/procurement-finance-and-credit-control/council-spend
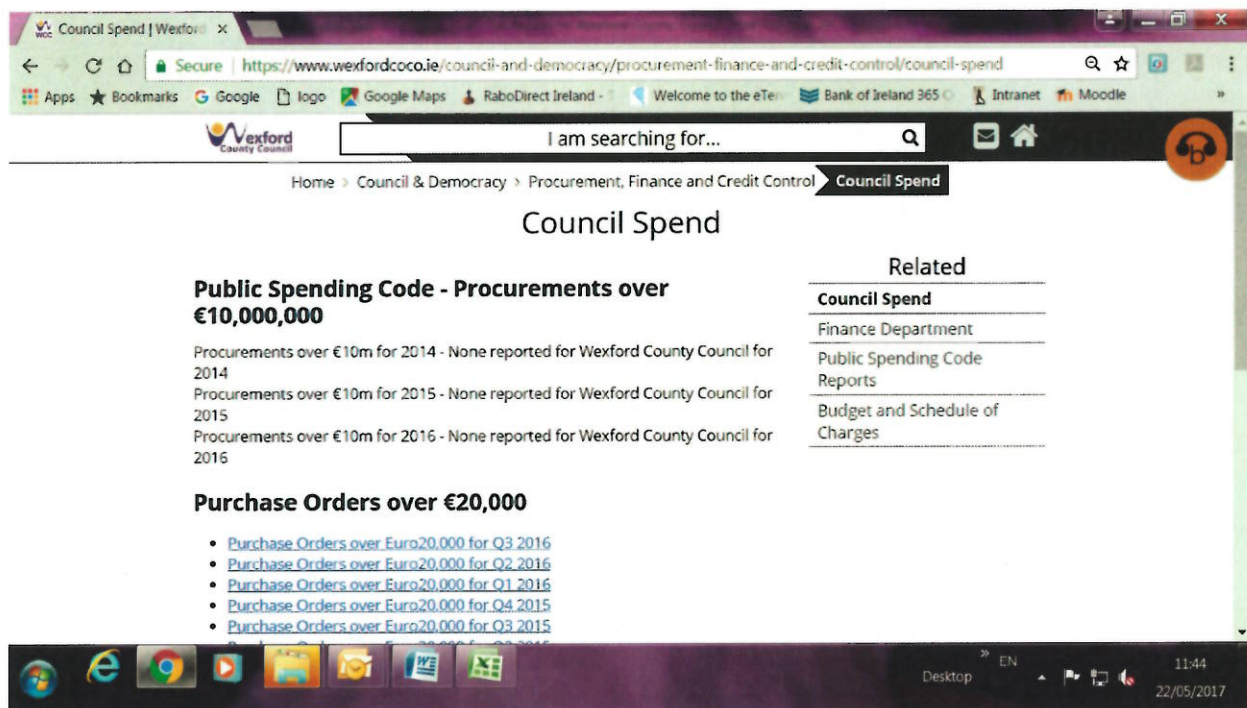
However, for 2016 Wexford Co Council has reported no projects in this category. The requirement relates to Procurements over €10m rather than Project Costs. Therefore while the project inventory reports on 3 projects over €10m, there is currently no single procurement within these projects that meets the reporting requirement in Step 2 of the QA process.

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. Checklists 2, 4 and 6 are capital related checklists while checklists 1, 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.

Findings on Completion of Checklists

While the responses included in the Checklist indicates 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 was 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:

Table 1.2 – Compliance Levels			
	Project Reviewed	**Compliance**	**Total Recommendations**
1	Kilmore Quay – Pier Extension	No rating	0
2	Courtown Breakwater	Satisfactory	0
3	Greenway: Rosslare Hbr to Waterford	Satisfactory	0
4	Refurbishment of Athenaeum	Partial	1
5	RAS Programme	Satisfactory	0
6	Collection Extension System	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 projects/programmes reported for 2016. The recommendation arises in relation to the Refurbishment of the Athenaeum Project for which a post project review was not completed and the recommendation is that this is completed as soon as possible.

In addition to this recommendation there is one other outstanding recommendation in respect of the Collection System Extension which is a follow up item from 2014 Public Spending Code review. 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. At the time of this review, the matter still remains outstanding.

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 in 2016.

- 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.

- A more 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. Five Projects were examined and only one recommendation arose from the review. This recommendation related to the need to complete a post project review for the Refurbishment Works completed on the Athaenaeum in Enniscorthy.

- There is also one outstanding recommendation from previous review which arose in relation 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 recommendation arose in 2014 and has yet to be finalised.

- 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 is relatively new to the Local Government Sector and while the results of the 2016 QA are satisfactory it is acknowledged that additional improvements in both the compliance at project level and in the QA exercise.

There has been national and regional training seminars/workshops delivered by the Department of Public Expenditure & Reform for the Local Government Sector and it is expected that there will be ongoing training available for relevant staff to attend to enhance their knowledge and application of the Public Spending Code in the sector.

The ongoing 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 2016 projects will further enhance the process for future years.

Appendix A
Inventory of Projects and Programmes Over €0.5m - 2016

Wexford County Council
2016 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

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects €0.5 - €5m	Capital Projects €5 - €20m	Capital Projects €20m plus	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects > €0.5m	Current Expenditure	Capital Grant Schemes > €0.5m	Capital Projects > €0.5m
	€m	€m	€m	€m	€m	€m	€m	€m	€m	€m	€m
Wexford County Council											
Housing & Building											
9 Units Baile Eoghain Gorey			€1.50								
10 Units Killeens, Wexford			€3.00								
8 Units Cherryorchard Infill			€1.60								
26 Units Clonard, Wexford			€5.00								
Wexford Women's Refuge Proposal			€1.00								
Purchase of Land for Housing Purposes			€3.00								
Taghmon 16 Houses			€3.40								
New Dawn - Clonard (8 Units)			€0.80								
16 Houses McMurrough Court New Ross											€2.80
10 Units Riverchapel, Gorey											€1.30
Capital Advance Leasing Facility											€1.30
Rathangan Capital Assistance Scheme								€1.05			
Camphill Capital Assistance Scheme											€0.60
Creagh (10 Houses)			€1.70								
Whiterock (36 Houses)				€5.70							
House Purchases - Wexford District								€3.40			
House Purchases - New Ross District								€2.60			
House Purchases - Enniscorthy District								€1.80			
House Purchase - Gorey District								€1.60			
Prelet Repairs								€0.70			
DPA 2016								€0.55			

Item				
Slippery Green Wexford (10 Houses)	€1.70			
Danescastle (10 Units)	€1.52			
Grantstown Voluntary Housing (16 Units)	€1.80			
Planned Maintenance Programme 2016	€1.00			
Maintenance of LA Housing		€4.80		
Housing Assessment, Allocation & Transfer		€0.74		
Housing Rent and TP Administration		€0.72		
Housing Community Development Support		€0.53		
Support to Housing Capital Programme		€2.44		
RAS Programme		€6.03		
Housing Loans		€1.53		
Housing Grants		€2.22		
Road Transportation and Safety				
Kilmore Quay Relief Road			€0.55	
Enniscorthy Residual Network 2015				€3.85
New Ross Residual Network 2015				€1.77
Enniscorthy Residual Network 2016			€3.21	
New Ross Residual Network 2016			€1.32	
Enniscorthy Residual Network 2017	€0.80			
New Ross Residual Network 2017	€1.10			
Footpath Link Ferrybank to Castlebridge				€0.65
Active Town Travel – Drinagh				€0.90
Gorey Inner Relief Road				€0.60
Enniscorthy By Pass - Land Purchase 2015				€1.50
New Ross By Pass - Land Purchase 2015				€1.10
Enniscorthy By Pass - Land Purchase 2016		€1.87		
Drinagh-Ballykillane Pavement		€2.40		
The Avenue Gorey - Paving		€0.55		
N25 Ballinaboola - Carrigdaggin	€2.00			

Project			
N25 Ballygillane - Kilrane	€0.50		
N25 Ballygoman - Knockeen	€1.50		
N11 Oylegate - Ballinaslaney	€1.00		
N11 Kyle Upper	€1.00		
N11 Newtown - Kitestown	€1.20		
2017 HD18 Pavement Renewals	€0.50		
NP Roads - Maintenance & Improvement		€1.50	
Regional Rds - Maintenance & Improvement		€2.40	
Local Roads - Maintenance & Improvement		€20.23	
Public Lighting		€1.40	
Maintenance & Management of Car Parking		€1.06	
Agency & Recoupable		€1.16	
Water/Surface Water Projects			
Enniscorthy Flood Defence Scheme			€41.50
Wexford Watermains Rehab - Phase 2	€0.60		
Wexford Minor Flood Relief Schemes	€0.50		
Enniscorthy Minor Flood Scheme	€0.75		
New Ross - Irishtown to Nunnery Lane Sewer	€0.56		
New Ross Interim Flood Relief Scheme			€1.00
Arthurstown/Ballyhack Flood Relief Scheme			€1.30
Water Supply - Irish Water SLA		€4.16	
Waste Water Treatment - Irish Water SLA		€2.29	
Collection Water/Wastewater Charges		€1.05	
Admin of Group & Private Installations		€1.11	
Support to Irish Water Capital Programme		€0.78	
Special Projects			
Trinity Wharf	€2.00		
New Ross Advance Factory	€2.00		

Project					
Wexford Quayfront Spatial Strategy					€0.50
Wexford Crescent Development					€0.50
Wexford Quay Public Realm					€0.50
Wexford QuayFront Development					€1.20
Templeshannon Urban Renewal					€1.00
New Wexford Park Development					€2.50
Ennisorthy Business Park					€2.00
Gorey Market House Development					€1.50
Greenway (New Ross to Waterford)					€1.20
Greenway (Red Bridge, New Ross)					€1.75
Greenway (Rosslare Harbour to Waterford)			€12.00		
Wexford Arts Centre Redevelopment					€3.00
Carrigfoyle Activity Park					€2.60
Development Management					
Refurbishment of Athenaeum	€1.00				
SICAP Programme 2015 - 2017		€5.00			
LEADER programme			€9.80		
Forward Planning				€0.74	
Development Management				€1.72	
Planning Enforcement				€0.94	
Community Function				€1.29	
Economic Development & Promotion				€2.34	
Environmental Services					
Holmestown Landfill Capping					€1.00

Project				
Kilmore Quay Pier Extension	€3.00			
Courtown Breakwater	€5.00			
General Piers & Harbour Improvements	€4.50			
Water Safety Training Centre Curracloe	€0.80			
Wexford Swimming Pool/Caravan Park Impr	€0.60			
Courtown Rock Armouring		€1.40		
Old Landfill Remediation	€0.60			
Coastal Protection Works	€2.00			
Provision of Slaney Pontoons/Marina Infrast.	€2.00			
Landfill Operation & Aftercare			€2.56	
Recovery & Recycling Facilities			€1.07	
Litter Management			€0.65	
Street Cleaning			€1.47	
Waste Regulations, Monitoring & Enforcement			€0.64	
Safety of Structures & Places			€0.81	
Operation of Fire Services			€4.10	
Water Quality, Air/Noise Pollution			€1.05	
Recreation and Amenity				
Improvements Enniscorthy Library	€2.00			
Improvements New Ross Library	€2.00			
Development of Arts Facilities	€0.50			
Redevelopment of Arts Centre, Wexford	€2.50			
Gorey Park Development	€1.20			
Riverchapel Community Complex			€3.71	€0.85
Operation of Library & Archive Services			€1.47	
Outdoor Lesiure Areas Operations			€0.95	
Community, Sport & Recreation Development				
Operation of Arts Programme			€1.09	

Agriculture, Education, Health and Welfare						
Courtown Harbour Development					€1.70	
Operation & Maintenance of Piers & Harbours			€1.02			
Veterinary Services			€0.64			
Miscellaneous Services						
Plant Purchase Programme 2015/2016					€0.55	
Profit/Loss of Stores Account			€0.58			
Administration of Rates			€1.14			
Operation of Markets & Casual Trading			€4.49			
Local Representation/Civic Leadership			€1.23			
Motor Taxation			€1.27			
Agency & Recoupable Services			€2.88			

Totals										
Category Total	0.00	0.00	88.98	27.50	0.00	95.96	0.00	74.05	0.00	18.22
Summary Totals			116.48					170.01		95.96 / 208.75
Overall Totals										304.71 / 18.22

	Current	1%	0.96
	Capital	5%	10.44

Project Count									
Category Total	0	0	54	3	0	44	0	20	0 / 13
Summary Totals			57					64	44 / 90
Overall Totals									134 / 13

Appendix B – Checklists of Compliance

In completing the checklists, the following approach was applied.

- ❖ The scoring mechanism for the checklists is as follows:
    - ○ Scope for significant improvements = a score of 1
    - ○ Compliant but with some improvement necessary = a score of 2
    - ○ Broadly compliant = a score of 3
- ❖ For some questions, the scoring mechanism is not always strictly relevant. In these cases, it may be appropriate to mark as N/A and provide the required information in the commentary box as appropriate.
- ❖ The focus should be on providing descriptive and contextual information to frame the compliance ratings and to address the issues raised for each question. It is also important to provide summary details of key analytical outputs covered in the sample for those questions which address compliance with appraisal / evaluation requirements, i.e. the annual number of appraisals (e.g. Cost Benefit Analyses or Multi Criteria Analyses), evaluations (e.g. Post Project Reviews). Key analytical outputs undertaken but outside of the sample should also be noted in the report.

Local Authority Notes

1. Capital Grant Schemes relate to Projects (recorded in the capital account) where expenditure relates to payments on the foot of grant applications from individuals/groups to the local authority e.g. Housing Aids for the elderly. It has been agreed with DPER that the Capital Grant Scheme element of the Project Inventory will only be used in exceptional circumstances where a LA commences its own grant scheme or primarily funds such a scheme as all other grant schemes are related to schemes commenced at Departmental level and are to be accounted for in the 'capital programmes' column of the QA inventory.

The treatment of Capital Grant Schemes within the Project Inventory can therefore be clarified as follows:

a. Where a Capital Grant Scheme is 100% funded by Government Grant – Project Cost to be included under Capital Programme;

b. Where a Capital Grant Scheme is 100% funded by the Local Authority – Project Cost to be included under Capital Grant Scheme;

c. Where a Capital Grant Scheme is primarily funded by Government Grant with an element of local funding – Project Cost to be included under Capital Programme with a note made for each element funded by own resources e.g. Includes 20% local funding;

d. Where a Capital Grant Scheme is primarily funded by Local Funding with an element of government grant funding – Project Cost is to be recorded under Capital Grant Scheme with a note made for each element funded by government grant, e.g. Includes 40% government grant funding.

2. As noted in the general guidance above there may be questions where the scoring mechanism or indeed the question itself are not relevant to some or all local authorities. In such case it is acceptable to mark the answer as N/A and include commentary, where appropriate.

Checklist 1: – General Obligations not specific to individual projects/programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements of the Public Spending Code (incl. through training)?	2	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 organisation?	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 organisation 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 organisation 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 organisation and to agencies?	3	
1.6 Have recommendations from previous QA reports been acted upon?	1	Not at this point – Issue relates to a project now with Irish Water
1.7 Has an annual Public Spending Code QA report been certified by the organisation Chief Executive, submitted to NOAC and published on the organisation'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

Checklist 2 - Capital Expenditure being considered

(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: 1 - 3	Comment/Action Required
2.1 Was a preliminary appraisal undertaken for all projects > €5m?	3	The only projects listed at this level are 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?	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, 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 which 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

Checklist 3: - Current Expenditure being considered

New Current expenditure or expansion of existing current expenditure under consideration

Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance	Rating: 1 - 3	Comment/Action Required
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

Checklist 4: - Incurring Capital Expenditure

Complete if your authority had capital projects/programmes that were incurring expenditure during the year under review

Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
4.1 Was a contract signed and was it in line with the Approval in Principle?	3	Yes where 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 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?	3	Internal co-ordinating 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?	Yes	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	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 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?	3	No

Checklist 5: - Incurring Current Expenditure

Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
5.1 Are there clear objectives for all areas of current expenditure?	3	Yes 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 ongoing basis?	3	Yes Budget performance and monitoring is in place.
5.5 Are outcomes well defined?	2	The ongoing development of the Annual Service Plans and SMDWs will enhance this measurement
5.6 Are outcomes quantified on a regular basis?	2	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 ongoing basis?	3	Yes Budget performance and monitoring is in place.
5.10 Has the organisation engaged in any other 'evaluation proofing'[1] of programmes/projects?	2	If and when appropriate

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

Checklist 6: - Capital Expenditure Completed

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: 1 - 3	Comment/Action Required
6.1 How many post project reviews were completed in the year under review?	2 - 100%	
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?	N/A	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?	N/A	Issue has arisen in terms of responsibility post Irish Water takeover of Water Services
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

Checklist 7: - Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued. (To be completed if current expenditure programmes reached the end of their planned timeframe during the year or were discontinued.)

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2016
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2016
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2016
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2016
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2016
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2016
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 2016