



**CARLOW COUNTY COUNCIL**

**Quality Assurance Report 2015**

**Issued by**

**CARLOW COUNTY COUNCIL**

**Submitted to the National Oversight Audit Commission (NOAC)  
in compliance with the Public Spending Code**

**MAY 2016**

## **Certification**

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

Signature of Chief Executive:

Dated: 31<sup>st</sup> May 2016

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## **1. Introduction**

Carlow County Council has completed the Quality Assurance (QA) report as part of its on-going compliance with the Public Spending Code (PSC).

The primary aim of the Quality Assurance process is to gauge the extent to which Departments within the Council are meeting the obligations outlined in the Public Spending Code. Details of the Public Spending Code can be found on the following website;

<http://publicspendingcode.per.gov.ie>

**The Quality Assurance Process contains five steps:**

- 1. Drawing up Inventories of all projects/programmes at different stages of the Project Life Cycle.**  
The Project Life Cycle includes appraisal, planning/design, implementation and post implementation review. The three sections to be completed are expenditure being considered, expenditure being incurred and expenditure that has recently ended. The inventory includes all projects/programmes with a value in excess of €0.5m.
- 2. Publish summary information on the Council website of all procurements in excess of €10m.** This applies to all projects whether new, in progress or completed.
- 3. Checklists to be completed in respect of the different stages.** These checklists allow the Council and its departments to self-assess their compliance with the code. The checklists templates 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 spending) are selected to be reviewed more intensively. This includes a review of all projects from initial appraisal right through to post implementation review.
- 5. Complete a short 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 satisfy's step 5 above for Carlow County Council. It is also important to note that this is the second year that the Quality Assurance process has been applied in Carlow County Council.

## **2. Inventory of Projects/Programmes**

This section contains an inventory list of all projects and programmes at various stages of the project life cycle which amount to more than €0.5M. The inventory list (Appendix One on Page 13) is divided between revenue expenditure and capital expenditure and between three stages:

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

All relevant directorates/departments within Carlow County Council were requested to compile an inventory of relevant projects and programmes in their respective areas.

### **Expenditure being considered**

Appendix one contains the details of 7 projects of a value greater than €0.5M that Carlow County Council was considering during 2015. The total value of all 7 projects is €9.4M. The main area being considered for investment was in the Housing Directorate with 7 schemes for the construction of 66 houses being evaluated.

### **Expenditure being incurred**

Appendix one also contains the details of all areas of expenditure with a value greater than €0.5M taken from Appendix 2 in the financial statements for 2015. Please note as of 31/05/2016 these financial statements were unaudited. The total value of all these items of expenditure is €44M of which €800K relates to capital expenditure and the balance being revenue expenditure. Capital expenditure related to the construction of social housing in Carlow and a new roundabout on the N80 on the outskirts of Carlow town. The revenue expenditure which totals €43.5M relates to the normal day to day activities of the council such as roads maintenance, housing stock maintenance, landfill operations etc.

### **Expenditure that has recently ended**

There are 2 items of expenditure which Carlow County Council deems as recently ended. Both projects are housing related with a total value of €2.7M

## **3. Published Summary of Procurements**

The Quality Assurance process requires Carlow County Council to publish all procurements in excess of €10M on our website. There were no procurements in excess of €10M during 2015 in Carlow County Council therefore no procurement details are published on our website.

## **4. Assessment of Compliance**

### **4.1 Checklist Completion: Approach Taken and Results**

The third step in the Quality Assurance process involves completing a set of checklists covering all expenditure. The high level checks in Step 3 of the QA process are based on self-assessment by the Department and its agencies/bodies, in respect of guidelines set out in the Public Spending Code.

There are seven checklists in total:

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

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

**Checklist 3:** Current Expenditure Being Considered

**Checklist 4:** Capital Expenditure Being Incurred

**Checklist 5:** Current Expenditure Being Incurred

**Checklist 6:** Capital Expenditure Completed

**Checklist 7:** Current Expenditure Completed

A full set of checklists 1-7 was completed by Carlow County Council. Each Directorate and relevant department therein completed individual checklists. These checklists were then compiled to create one overall checklist representing the Council overall. The compiled checklist for Carlow County Council is set out in Appendix 2. 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 where 1. Scope for significant improvement, 2. Compliant but with some improvement necessary, 3. Broadly compliant.

### **4.2 Main Issues Arising from Checklist Assessments**

Checklist 3 did not apply to Carlow County Council during 2015. Due to the continued constrained financial circumstances that Carlow County Council finds itself, there are no plans to increase spending in any area by €500K during 2016. A review of current expenditure being considered took place by analysing the adopted budget for 2016 versus the budget for 2015. The largest increase in expenditure noted, is for the new Housing Assistance Payment (HAP) scheme. However expenditure on HAP is expected to be €147K which falls short of the €500K threshold for reporting in the code.

There are also no items to report under checklist 7 for Carlow County Council. This checklist deals with expenditure in excess of €500K incurred during 2015 but will not be incurred in future e.g. the closure of landfill sites, transfers to central services etc.

Overall the checklists show a good level of compliance with the code. However there are areas that will require improvement. A greater awareness of the Public Spending Code through-out the Council will need to be fostered during 2016 and 2017. The Internal Audit Plan for 2016 does include reviews which will help in compliance with the code in particular procurement. The position of Procurement Officer has been filled for the first time in 2016. This will assist further in the compliance with the Public Spending Code.

**5. In-Depth Checks**



**CARLOW COUNTY COUNCIL**

**Public Spending Code Section 4 Review**

**Issued by**

**INTERNAL AUDIT  
CARLOW COUNTY COUNCIL**

**FEBRUARY 2016**

## 1. Introduction

**1.1 Circular 13/13:** The Public Spending Code: Expenditure Planning, Appraisal & Evaluation in the Irish Public Service - Standard Rules & Procedures was issued in September 2013 implementing a comprehensive set of expenditure appraisal, Value for Money requirements and related guidance covering all public expenditure. Having completed Section 3 involving high level checklists that capture various areas of compliance, a more in depth review was carried out on one large project and to assess the level of compliance with the code. The findings from an internal audit report completed into road maintenance costs during 2015 were also included in this report.

The project/area chosen was as follows;	Amount
• N80 Ballinacarrig Roundabout	€ 815,000
• B01-B04 Road Maintenance Costs	<u>€3,900,575</u> (Jan to Aug 2015)
<b>Total Amount for Review</b>	<b>€4,715,575</b>

### 1.2 Purpose, Objectives & Scope

The purpose of the review was to provide an opinion on compliance with the Public Spending Code. The expenditure was examined in order to assess if the practices implemented are of a high standard.

The scope of the audit included a review of compliance with the Public Spending code.

The total value of projects/expenditure included in the 2015 Return for Carlow County Council is €56.5M. The expenditure selected for review is valued at €4.7M which represents a sample of over 9%. This satisfies the minimum value required under the code of 5%.

### 1.3 Methodology

No methodology for the completion of the in depth review/check is prescribed in the Circular. As a result the decision has been taken to apply methodology used in the preparation of Internal Audit reports within the Council.

These include the following;

- Expenditure data to date was extracted from the Financial Management system Agresso.
- Interviewing of Senior Staff within the relevant departments.
- The examination of any procedures and policies that are currently in place.
- Supporting files and documentation were examined.
- Relevant departmental circulars and legislation were also examined

Section 2 to 4 deals with the N80 Ballinacarrig Roundabout capital project Section 5 is dedicated to the Road Maintenance costs internal audit report.

## **2. Background to N80 Ballinacarrig Project**

### **2.1 Roads Situation in Carlow**

The primary objective of the Roads & Transportation Department is to provide a well maintained public road network subject to financial and human resource constraints. County Carlow has approximately 1212km of public road infrastructure.

#### **Capital Projects**

The Carlow Outer Eastern Relief Road forms part of an Outer Relief Road system for Carlow which will enhance mobility around the town periphery. The construction of the N80 Ballinacarrig Roundabout forms a key part of this infrastructure. Construction commenced during late 2015 and is expected to be completed in May 2016.

#### **Project Details**

The proposed road scheme entails the provision of a standard roundabout at Ballinacarrig on the N80 south of Carlow town, to replace the existing crossroads junction formed by the N80, the L1028, and the Wexford Road Business Park.

#### **Business Case**

In February 2015 a Business Case Report was prepared by Roadplan Consulting on behalf of Carlow County Council. An economic assessment was undertaken in the report. The report assumed a cost of €500,000. The first year rate of return is calculated at 3%. However this does not take into account more serious collisions that occurred since 2012 including one fatality. If these were taken into account the first year rate of return would be much higher.

Conclusions drawn in the report are as follows;

- The current crossroads in place is an unsuitable junction on a national road from a safety perspective.
- The absence of right-turn lanes puts vehicles at risk of shunt type collisions.
- A roundabout is significantly safer and is appropriate at this junction.
- Future proposed changes to the road network at this location will significantly increase traffic. This would further increase the accident rate at the location

## **3. Audit Opinion on N80 Ballinacarrig Project**

After reviewing available information it can be concluded that there is satisfactory compliance with the public spending code in relation to this project. Outlined below are the reasons as to why this conclusion can be drawn.

- The construction of the roundabout is in line with the continued development of the road infrastructure of the Carlow town area.

### **3. Audit Opinion on N80 Ballinacarrig Project**

- The business case report completed by Roadplan Consultants also supports the construction project from a safety and cost perspective.
- Detailed progress reports and meetings are being undertaken between the Council and the contractor on site. Copies are maintained on file.
- The Senior Engineer in the Roads Department has maintained very detailed files of all correspondence and reports etc. which were made available for Internal Audit to review.
- Transport Infrastructure Ireland (TII) were notified, and the acceptance of the Contractors costs on 27-08-2015.
- The Chief Executives order was signed off on the 02-09-2015
- The final letter of acceptance of the contract and cost was signed by the Council and contractor on 10-11-2015
- Construction is running according to the agreed schedules as per the contract.
- Up to 09-02-2016 claims totalling €1,300 had been made from the Contractor. These are immaterial in the overall context of the project budget of €815,000
- Additional funding was sought and granted by TII. Construction costs and additional archaeological works were higher than anticipated.
- Roadplan Consulting were appointed as designers on the project due to design resources not being available in house. They also undertook projects supervision due the executive engineer leaving Carlow County Council prior to construction being undertaken. TII approval was sought and given for the appointment of Roadplan on the project

### **4. Project Status & Recommendations on N80 Ballinacarrig Project**

#### **4.1 Project Status**

This project is at the time of writing this report well underway with construction progressing as expected. To date there is no issues that have arisen that would cause concern i.e. significant cost overruns or project delays.

#### **4.1 Recommendation**

It does appear from the examination of relevant documentation and from meeting with the Senior Executive Officer that every effort is put in to comply with the spending code. There are no recommendations as a result of the review undertaken by Internal Audit.

## 5. Internal Audit report on Road Maintenance costs 2015

**5.1 Background Information.** In accordance with the Internal Audit Plan 2015, a report on surface dressing and maintenance costs was performed by Internal Audit. The report covered costs incurred from January to August 2015 totalling €3.9M. All of these costs would be considered “Current Expenditure”. Particular attention was given to the 3<sup>rd</sup> Party Supplier Payments of €2.7M. The report was presented to the Audit Committee of Carlow County Council on the 9<sup>th</sup> of December 2015.

The details are provided below.

National Road Primary Maintenance	€0
National Road Secondary Maintenance	€242,005
Regional Road Maintenance	€1,117,674
Local Road Maintenance	€2,540,896
<b>Total Spend in 2015</b>	<b>€3,900,575</b>

Details as per Agresso Financial Management System August 2015

These Costs are broken down between 3 different Areas.

3 <sup>rd</sup> Party Supplier	€2,766,980	71%
Payroll/Staff Costs	€859,027	22%
Overhead/Internal	€255,639	7%
<b>Total Spend in 2015</b>	<b>€3,900,575</b>	

### 5.2 Summary of findings relevant to the Public Spending code

Only the recommendations/findings which are relevant to the public spending code are outlined below;

- No procedures manual on procurement exists that staff in the council can call on. The closest publication available is an out of date procurement plan from 2013.
- Unlike most council's at this stage Carlow Co. Co. still does not have a procurement office in place where staff can get assistance or advice as needed.
- If the supplier being used is an OGP contracted supplier and their service falls short then this needs to be brought to the attention of staff in the OGP (Office of Government Procurement). As it stands it would appear we just switch supplier of our own accord and carry on.
- Larger value items are procured properly like the bitumen binder contracts but for lower value items like hardware, tool hire etc. this tends not to be the case.
- All the emphasis is placed on the individual order value. The problem is that it's the cumulative spend with a supplier in a 12 month period and the cumulative spend on the type of supply that really counts. No monitoring appears to take place on what the spend to date is on particular goods/services or the amounts already ordered from the same supplier.

### **5.3 Management Responses and potential solutions to the findings above**

- A procurement officer has been appointed by Carlow County Council in March 2016.
- New procurement frameworks which will come into existence for the first time will assist in procurement compliance e.g. Legal Services, Vehicle Maintenance, VOIDS, Tool hire etc.
- A procurement plan for 2016-2019 was put in place on the 18<sup>th</sup> March 2016.
- The new procurement unit is currently preparing a procurement procedures manual.
- The Council will work closely with the OGP to report poor performance by suppliers.
- The introduction of the new financial management system Milestone 4 will assist in compliance with procurement legislation.

### **5.4 Positive items to note from the report**

Internal audit however does recognise that there was plenty of evidence of good practice uncovered during the course of the audit.

- There is a willingness among staff in the Roads section to get procurement issues resolved.
- During 2015 far greater use was made of both e-tenders and supplygov.ie to advertise publicly larger procurement requirements.
- Very little evidence of waste was uncovered in fact cost and value would appear to be a top priority for staff. In virtually all cases lower cost suppliers are chosen.
- Staff in the Roads Department have agreed to take part in category councils in the OGP to help frame future tenders for the hire of tools and hardware.

### **5.5 Other Points to note**

- The audit plan for 2016 includes a report on “compliance with mandatory national procurement contracts”. Internal audit will review procurement frameworks in place by the OGP and check to see the extent that these are utilised by Carlow County Council.
- Internal audit will as is standard practice follow up with the recommendations made in the audit report to check on their implementation.

## APPENDIX ONE

### Details of Projects and Programmes that exceeded €500,000 during 2014

Local Authority	Expenditure being considered					Expenditure being incurred			Expenditure recently ended		
	Current > €0.5m	Capital Grant Schemes > €0.5m	Capital Projects			Current Expenditure	Capital Grant Schemes	Capital Projects	Current Expenditure	Capital Grant Schemes	Capital Projects
			€0.5 - €5m	€5 - €20m	€20m plus						
<b>Carlow County Council</b>											
<b>Housing &amp; Building</b>											
14 Houses, St. Patricks Park, Tullow			€1,745,000								
5 Apartments Maryborough St, Carlow							€990,000				
24 Houses, Moneybeg, Bagenalstown							€3,397,000				
6 Houses, Borris							€1,041,600				
15 Houses, Leighlinbridge (CAS)										€1,940,600	
6 Houses - Bagenalstown										€830,000	
10 Houses Rathvilly, Co. Carlow			€1,500,000								
4 Houses Mount Leinster Park, Carlow			€650,000								
4 Houses Borris, Carlow			€650,000								
4 Houses Myshall, Carlow			€650,000								
4 Houses Hackettstown, Carlow			€725,000								
26 Houses Sleaty St, Carlow (turnkey)			€3,560,000								
A01 Maintenance/Improvement of LA Housing						€2,215,235					
A06 Support to Housing Capital & Affordable Prog.						€705,117					
A07 RAS Programme						€5,016,277					
A08 Housing Loans						€538,739					
<b>Road Transportation and Safety</b>											
Ballinacarrig Roundabout (B)								€800,000			
B02 NS Road - Maintenance and Improvement						€717,409					
B03 Regional Road - Maintenance and Improvement						€1,800,322					
B04 Local Road - Maintenance and Improvement						€5,025,151					
B05 Public Lighting						€903,674					
<b>Water Services</b>											
C01 Operation and Maintenance of Water Supply						€2,481,423					
C02 Operation and Maintenance of Waste Water Treatment						€2,188,490					
<b>Development Management</b>											
D02 Development Management						€872,990					
D06 Community and Enterprise Function						€739,939					
D09 Economic Development and Promotion						€1,102,102					
<b>Environmental Services</b>											
E01 Operation, Maintenance and Aftercare of Landfill						€5,954,848					
E06 Street Cleaning						€599,347					
E11 Operation of Fire Service						€2,726,160					
<b>Recreation and Amenity</b>											
F02 Operation of Library and Archival Service						€1,599,846					
F03 Op, Mtce & Imp of Outdoor Leisure Areas						€813,668					
F05 Operation of Arts Programme						€1,131,873					
<b>Miscellaneous Services</b>											
H03 Administration of Rates						€4,827,373					
H09 Local Representation/Civic Leadership						€864,194					
H10 Motor Taxation						€678,334					
<b>Total</b>			<b>€9,480,000</b>			<b>€43,502,514</b>		<b>€800,000</b>			<b>€2,770,600</b>
<b>Overall total</b>			<b>€56,553,114</b>								

**APPENDIX TWO Completed Checklists 1 to 7**

**CHECKLIST 1 General Obligations not specific to individual projects/programmes**

<b>General Obligations not specific to individual projects/programmes</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Discussion/Action Required</b>
Does the Local Authority ensure, on an ongoing basis that appropriate people within the authority and in its agencies are aware of the requirements of the Public Spending Code?	3	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 has been provided to date that we are aware of. Training where provided will be attended by Staff Members.
Has internal training on the Public Spending Code been provided to relevant staff?	1	Internal Training has not been provided. If training on the PSC can be sourced then it will be considered by Management
Has the Public Spending Code been adapted for the type of project/programme that your authority is responsible for? i.e. have adapted sectoral guidelines been developed?	3	Yes. A guidance document has been developed for the QA adapting the PSC to Local Government Structures and approach.
Has the Local Authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	1	Carlow Co. Co. does act as a sanctioning authority to other agencies. Consideration will be given as how those organisations will comply with the PSC during 2016.
Have recommendations from previous Quality Assurance exercises (incl. old Spot-Checks) been disseminated, where appropriate, within the Local Authority and to your agencies?	3	All quality assurance exercises are disseminated to those responsible.
Have recommendations from previous Quality Assurance exercises been acted upon?	2	Where possible recommendations are implemented. Resource constraints however apply in some cases.
Has an annual Public Spending Code Quality Assurance Report been submitted to NOAC (National Oversight and Audit Commission)?	3	Yes this report is the submission to NOAC.
Was the required sample subjected to a more in-depth Review i.e. as per Step 4 of the QA process	3	A housing development at appraisal/design Stage
Has the Chief Executive signed off on the information to be published to the website?	3	Yes as per page 2 of this document

**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.

<b>Capital Expenditure being considered - Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Was a Preliminary Appraisal undertaken for all projects > €5m	N/A	No project exceeded €5M
Was an appropriate appraisal method used in respect of each capital project or capital programme/grant scheme?	3	Council used appraisal designed in accordance with Dept guidelines
Was a CBA/CEA completed for all projects exceeding €20m?	N/A	No project exceeded €20M
Was the appraisal process commenced at an early stage to facilitate decision making? (i.e. prior to the decision)	3	Yes all preliminary appraisals submitted to the Dept.
Was an Approval in Principle granted by the Sanctioning Authority for all projects before they entered the Planning and Design Phase (e.g. procurement)?	3	Yes – also all preliminary drawing prepared in-house
If a CBA/CEA was required was it submitted to DPER (CEEU) for their views?	N/A	No project exceeded €20M
Were the NDFA Consulted for projects costing more than €20m?	N/A	No project exceeded €20M
Were all projects that went forward for tender in line with the Approval in Principle and if not was the detailed appraisal revisited and a fresh Approval in Principle granted?	3	Yes
Was approval granted to proceed to tender?	3	Yes
Were Procurement Rules complied with?	3	Yes
Were State Aid rules checked for all supports?	N/A	
Were the tenders received in line with the Approval in Principle in terms of cost and what is expected to be delivered?	3	Yes. In addition, post-tender approval is sought i.e. approval to commence construction
Were Performance Indicators specified for each project/programme that will allow for the evaluation of its efficiency and effectiveness?	N/A	Time-scale, budget and outcome for tenants basis of evaluation
Have steps been put in place to gather Performance Indicator data?	N/A	

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

<b>Current Expenditure being considered - Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Were objectives clearly set?	3	No additional or new expenditure exceeding €500K planned for 2016. Budget for 2015 and 2016 reviewed for details.
Are objectives measurable in quantitative terms?	3	As above
Was an appropriate appraisal method used?	3	As above
Was a business case incorporating financial and economic appraisal prepared for new current expenditure?	3	As above
Has an assessment of likely demand for the new scheme/ scheme extension been estimated based on empirical evidence?	3	As above
Was the required approval granted?	3	As above
Has a sunset clause been set?	3	As above
Has a date been set for the pilot and its evaluation?	3	As above
Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	As above
If outsourcing was involved were Procurement Rules complied with?	3	As above
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?	3	As above
Have steps been put in place to gather Performance Indicator data?	3	As above

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

<b>Incurring Capital Expenditure</b> <u><b>Applies to the Roads and Housing Directorates only</b></u>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Was a contract signed and was it in line with the approval in principle?	3	Yes contracts signed and approved
Did management boards/steering committees meet regularly as agreed?	3	Weekly for Housing and Monthly in Roads
Were Programme Co-ordinators appointed to co-ordinate implementation?	3	Design Team in Housing and Engineer in Roads appointed to oversee.
Were Project Managers, responsible for delivery, appointed and were the Project Managers at a suitable senior level for the scale of the project?	3	As above
Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Contractor provides reports in Roads. Not in housing but variations discussed
Did the project keep within its financial budget and its time schedule?	3	Project still under construction in Roads so final cost not known. No issues in housing at the moment
Did budgets have to be adjusted?	3	Not yet in roads but it is likely to be required.
Were decisions on changes to budgets / time schedules made promptly?	3	Process underway in Roads. No issue in Housing
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)	3	Project required in Roads Section due to fatalities and injuries. Severe housing shortage requires housing construction
If circumstances did warrant questioning the viability of a project, was the project subjected to adequate examination?	3	Issue did not arise
If costs increased, was approval received from the Sanctioning Authority?	3	Approval always sought from sanctioning bodies
Were any projects terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Never happened

For significant projects were quarterly reports on progress submitted to the MAC and to the relevant Department?	N/A	Projects not large enough to warrant this.
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**Checklist 5:** - For Current Expenditure

<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
Are outputs well defined?	3	National KPI's are in place for Local Government
Are outputs quantified on a regular basis?	3	KPI's 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?	3	The development of the annual service plans will enhance this measurement
Are outcomes quantified on a regular basis?	3	The development of the annual service plans will enhance this measurement
Are unit costings compiled for performance monitoring?	2	Yes where unit costs apply like Roads, Water etc.
Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes a method is in place to monitor effectiveness ( ref. Team Development Plans & Personal Development plans, Scorecards etc. )
Is there an annual process in place to plan for new VFMs, FPAs and evaluations?	1	Currently there is not a plan in place to conduct VFM exercises.
How many formal VFMs/FPAs or other evaluations have been completed in the year under review?	0	No VFM evaluations have been conducted during 2015. VFM exercises have been conducted in previous years
Have all VFMs/FPAs been published in a timely manner?	2	Where conducted findings are disseminated to staff in question.
Is there a process to follow up on the recommendations of previous VFMs/FPAs and other evaluations?	1	In following Internal Audit reports reference is made to VFM exercises previously undertaken.
How have the recommendations of VFMs, FPAs and other evaluations informed resource allocation decisions?	2	During the budgeting process

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

<b>Capital Expenditure Completed</b>  <b><u>Applies to Housing only</u></b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
How many post project reviews were completed in the year under review?	1	None
Was a post project review completed for all projects/ programmes exceeding €20m?	N/A	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?	2	Not yet however previous Post Project Reviews were assessed and tender documentation subsequently up-dated – this process is continual
Were lessons learned from post-project reviews disseminated within the Sponsoring Agency and to the Sanctioning Authority?	3	Improvements in process are noted and taken into account by Council on future projects
Were changes made to the Sponsoring Agencies practices in light of lessons learned from post-project reviews?	N/A	N/A
Were project reviews carried out by staffing resources independent of project implementation?	1	Current staffing levels not available to allow this

**Checklist 7:** - to be completed if current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) Was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	No Current expenditure programmes were terminated during 2015
Did those reviews reach conclusions on whether the programmes were effective?	3	As above
Did those reviews reach conclusions on whether the programmes were efficient?	3	As above
Have the conclusions reached been taken into account in related areas of expenditure?	3	As above
Were any programmes discontinued following a review of a current expenditure programme?	3	As above
Was the review commenced and completed within a period of 6 months?	3	As above

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.