

# PUBLIC SPENDING CODE (PSC)

## CHECKLISTS 1 - 7

Checklists in respect of Capital investment are updated to reflect Public Spending Code: *A Guide to Evaluating, Planning and Managing Public Investment, December 2019*

### QA Checklists – Step 3

When completing the checklists, organisations should consider the following points.

- ❖ 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 the annual number of formal evaluations, economic appraisals, project completion reports<sup>1</sup> and ex post evaluations. 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;

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<sup>1</sup> Project completion reports (previously called post project reviews) – see Department of Public Expenditure & Reform, Circular 06/2018 available [here](#)

- 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.

## Carlow County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	It is recommended training is provided in relation to the principles and requirements of the Code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	The updated guidance document has been circulated to relevant staff. The need for training has been identified.
Q 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?	2	Yes. A guidance document for the Local Government Sector has been developed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	2	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?	1	

	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.		
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Two  Not Published
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Procedures are in place to monitor and assess performance.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	1	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Appraisals were carried out in accordance with the Sanctioning Authority's Guidelines.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	



Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	n\	a
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	2	
Q 2.15	Were State Aid rules checked for all support?	n\	a
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	n\	a

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	n\	a No expenditure in the inventory comes under this category
Q 3.2	Are objectives measurable in quantitative terms?	n\	a No expenditure in the inventory comes under this category
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	n\	a No expenditure in the inventory comes under this category
Q 3.4	Was an appropriate appraisal method used?	n\	a No expenditure in the inventory comes under this category
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	n\	a The items falling into this category are ongoing essential functions, i.e. maintenance and

			improvement of LA housing and road network.
Q 3.6	Did the business case include a section on piloting?	n\	See above
Q 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?	a	See above
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n\	See above
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	a	No expenditure in the inventory comes under this category
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n\	No expenditure in the inventory comes under this category
Q 3.11	Was the required approval granted?	a	No expenditure in the inventory comes under this category
Q 3.12	Has a sunset clause been set?	n\	No expenditure in the inventory comes under this category
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	a	No expenditure in the inventory comes under this category
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	n\	No expenditure in the inventory comes under this category
Q 3.15	Have steps been put in place to gather performance indicator data?	a	No expenditure in the inventory comes under this category

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	Yes

Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Relevant teams within Departments met on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	2	Yes, in respect of large projects
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level are given responsibility for specific projects.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes – progress reports were produced regarding expenditure on all capital projects. Elected Members are informed by the Chief Executive's monthly reports to Council.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – projects were within budget or approval was received from the Department in respect of acceptable budget over-runs.
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Department approval.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	no	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	No Increased Costs

Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	The multi annual capital programme may be amended having regard to changes in funding, circumstances, local or national priorities. Projects may be adjusted or postponed accordingly.
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***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	Yes. Spending programme defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National KPI's are in place for local government.
Q 5.3	Are outputs quantified on a regular basis?	2	KPI's are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring of output is in place.
Q 5.5	Are outcomes well defined?	2	Mechanisms and measurements are in place to ensure outcomes are defined

			(Ref Business Plans/Risk Registers).
Q 5.6	Are outcomes quantified on a regular basis?	1	Yes. Outcomes are quantified. (Ref Business Plans/Risk Registers)
Q 5.7	Are unit costings compiled for performance monitoring?	2	Yes. Partly. (Ref Unit Costing in FMS)
Q 5.8	Are other data compiled to monitor performance?	2	Yes. A method is in place to monitor effectiveness (Ref Business Plans/Risk Registers)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. See Chief Executive's monthly report and quarterly financial reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	Yes. Chief Executive's monthly report to Council.  In some instances, oversight committees are established, and quarterly review meetings are held with the Department (Housing).

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	None
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n\ a	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n\ a	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n\ a	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	m\ a	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	n\ a	ICOB & Power Up Grant Scheme administered

			by LAs subject to Audit by LGA and EI appointed auditors
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	n\	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	n\	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	n\	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n\	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	n\	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	n\	ICOB & Power Up Grant Scheme administered by LAs subject to Audit by LGA and EI appointed auditors





## Cavan County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff & agencies are notified of their obligations under the PSC, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	2024 is the 11th year of the PSC in Local Government. The PSC, the QA guidance (version 4) & the relevant Documents for 2024 were circulated to all relevant staff & they were instructed & advised on same. A National training course/programme on the PSC specific for the Local Government Sector would be welcomed.
Q 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	Where applicable the PSC is adapted, and each Head of Section is required to confirm their compliance by completing an Annual Assurance of Compliance form.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Each Head of Section is required to confirm their compliance with same in completing an Annual Assurance of Compliance form.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes - Quality Assurance (QA) exercises, in-depth checks and additional Internal Auditor spot checks are sent to relevant Sections for review & application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes – Internal Auditor conducts spot checks outside of the PSC. Inventory list is updated annually and assurance of compliance with the PSC is sought on an annual basis from the heads of each Section / Departments / Agencies.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes – QA Report has been certified by the Chief Executive, submitted to NOAC and published on the authority's website.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes - required sample reviewed.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – if required. Historically – Where post project evaluations are part of the process, close out reports, and post project annual progress reports are submitted to the relevant Approving Authority as and when requested/required.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	17 out of the 18 projects/programmes that ended in 2024 had a certificate of compliance or completion report or similar carried out in 2024. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Historically - each evaluation/post project review is very much project specific, and where applicable findings are noted for future consideration.

Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Historically - outcomes and findings have made staff more aware of the importance of pre-project planning, realistic budgeting, and post project assessment.
<b>Self-Assessed Ratings:</b> 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	Not Applicable
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	N/A	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	N/A	Not Applicable.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes – where applicable in accordance with relevant Approving Authority guidelines and requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes – where applicable.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	Not Applicable.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	N/A	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
Q 2.13	Were procurement rules (both National and EU) complied with?	N/A	Not Applicable, however where applicable, the relevant procurement rules (both National and EU) will be complied with.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	N/A	Not Applicable, however where required the CWMF will be implemented.
Q 2.15	Were State Aid rules checked for all support?	N/A	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.

Q 2.16	Was approval sought from the Approving Authority at all decision gates?	<b>3</b>	Yes – where applicable.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	<b>3</b>	Yes – where applicable in accordance with relevant Approving Authority guidelines and requirements.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	<b>N/A</b>	Not Applicable, however where required this will be conducted in accordance with relevant Approving Authority guidelines and requirements.
<b>Self-Assessed Ratings:</b> <b>1</b> = Scope for significant improvements, <b>2</b> = Compliant but with some improvement necessary, <b>3</b> = Broadly Compliant. Or where appropriate - N/a			

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	<b>3</b>	Yes – Projects/Programmes have a clear objective.
Q 3.2	Are objectives measurable in quantitative terms?	<b>3</b>	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	<b>3</b>	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 3.4	Was an appropriate appraisal method used?	<b>N/A</b>	Not Applicable.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	<b>N/A</b>	Not Applicable.
Q 3.6	Did the business case include a section on piloting?	<b>N/A</b>	Not Applicable.
Q 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?	<b>N/A</b>	Not Applicable.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	<b>N/A</b>	Not Applicable.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	<b>N/A</b>	Not Applicable.
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	<b>N/A</b>	Not Applicable.
Q 3.11	Was the required approval granted?	<b>3</b>	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.12	Has a sunset clause been set?	<b>N/A</b>	Not Applicable.

Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	<b>N/A</b>	Not Applicable, however historically where required, procurement rules (both National and EU) are complied with.
Q 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?	<b>3</b>	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
Q 3.15	Have steps been put in place to gather performance indicator data?	<b>3</b>	Yes – where applicable in accordance with the relevant Agreements and Approving Authority guidelines and requirements.
<b>Self-Assessed Ratings:</b> <b>1</b> = Scope for significant improvements, <b>2</b> = Compliant but with some improvement necessary, <b>3</b> = Broadly Compliant. Or where appropriate - N/a			

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	<b>3</b>	Yes – where applicable, contracts were signed and where necessary approval from the relevant Approving Authority was acquired.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	<b>3</b>	Yes – regular meetings did take place
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	<b>3</b>	Yes – this is done by Council Staff or outsourced to Consultants/Contractors.
Q 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?	<b>3</b>	Yes – the Project Managers appointed were at a suitably senior level for the scale of the project.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	<b>3</b>	Yes – where applicable, regular meetings and progress reports were carried out in accordance with the relevant Approving Authority guidelines and requirements.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	<b>3</b>	Yes – however where applicable, budgets and programmes were adjusted.
Q 4.7	Did budgets have to be adjusted?	<b>3</b>	Yes – where applicable budgets were adjusted.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	<b>3</b>	Yes – where applicable
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	<b>3</b>	Yes – where applicable, as part of the development of a project / scheme various types of assessments were carried out e.g. Economic, Environmental, Accessibility, Social Inclusion, etc

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	<b>3</b>	Yes – where applicable in accordance with the relevant Approving Authority guidelines and requirements.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	<b>3</b>	Yes – where applicable
Q 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?	<b>N/A</b>	Not Applicable
<b>Self-Assessed Ratings:</b> <b>1</b> = Scope for significant improvements, <b>2</b> = Compliant but with some improvement necessary, <b>3</b> = Broadly Compliant. Or where appropriate - N/a			

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	<b>3</b>	Yes – there are clear objectives defined as part of the Annual Budget process, relevant Service Level Agreements, Schemes / Programmes / Strategies, KPI's, various plans e.g. Development Plans, Corporate Plan, Annual Service Delivery Plans, Business Plans, etc, and relevant Statutory Regulations/Acts and Requirements etc.
Q 5.2	Are outputs well defined?	<b>3</b>	Yes – outputs clearly defined in the relevant Statutory Regulations / Acts, Service Level Agreements, Schemes / Programmes / Strategies, Team Meetings, Annual Budget process, LECP, and Annual Service Delivery Plans.
Q 5.3	Are outputs quantified on a regular basis?	<b>3</b>	Yes – outputs quantified regularly and reported to the relevant Approving Authority as required e.g. monthly/quarterly/annually.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	<b>3</b>	Yes – through Service Level Agreements, monitoring budgets, expenditure and performance, recording lessons learned, using online systems and various databases, e.g. debt management systems and through various reports, e.g. budgetary progress reports.
Q 5.5	Are outcomes well defined?	<b>3</b>	Yes – outcomes are well defined as part of the relevant Statutory Regulations / Acts, Annual Service Delivery Plans and other relevant plans, strategies, schemes / programmes, annual budget process and through various reports, e.g. Annual Reports.
Q 5.6	Are outcomes quantified on a regular basis?	<b>3</b>	Yes – outcomes quantified regularly and reported to the relevant Approving Authority as required e.g. monthly/quarterly/annually.
Q 5.7	Are unit costings compiled for performance monitoring?	<b>3</b>	Yes – where applicable, in accordance with the relevant Service Level Agreements and KPI's.

Q 5.8	Are other data complied to monitor performance?	3	Yes – in team meetings, CE Monthly Reports and other various reports/returns to the relevant Approving Authorities as required.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes – through compliance with statutory requirements, Service Level Agreements, reviewing lessons learned, debt management systems and other budgetary tools, KPI's, surveys, Annual Service Delivery Plans and using online systems and various databases, etc.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes – through Service Level Agreements, Schemes / Programmes / National Initiatives, Annual Reports to NOAC, KPI's, Internal Audits, etc.
<b>Self-Assessed Ratings:</b> <b>1</b> = Scope for significant improvements, <b>2</b> = Compliant but with some improvement necessary, <b>3</b> = Broadly Compliant. Or where appropriate - N/a			

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	17 out of the 18 projects/programmes that ended in 2024 had a certificate of compliance or completion report or similar carried out in 2024. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable.
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not Applicable.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	17 out of the 18 projects/programmes that ended in 2024 had a certificate of compliance or completion report or similar carried out in 2024. Under the programme for Housing Adaptation Grant Schemes - All completed jobs were inspected after completion and prior to payment of the grants to ensure that works were done in accordance with the grant approval.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not Applicable

**Self-Assessed Ratings:**

1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary,  
3 = Broadly Compliant. Or where appropriate - N/a

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	<b>N/A</b>	No programmes relevant to PSC in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	<b>N/A</b>	No programmes relevant to PSC in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	<b>N/A</b>	No programmes relevant to PSC in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	<b>N/A</b>	No programmes relevant to PSC in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	<b>N/A</b>	No programmes relevant to PSC in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	<b>N/A</b>	No programmes relevant to PSC in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	<b>N/A</b>	No programmes relevant to PSC in 2024
<b>Self-Assessed Ratings:</b> 1 = Scope for significant improvements, 2 = Compliant but with some improvement necessary, 3 = Broadly Compliant. Or where appropriate - N/a			

## Clare County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Yes, relevant staff are notified of their obligations under the PSC, via Project Management training, liaison with Government funding departments and via internal processes concerning business case approval requirements by Management Team for new Capital Projects. Further roll out of training on the PSC requirements to the Local Government sector is being explored with DPENDER.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	In-house briefing sessions have been provided to relevant staff. Project Management training has been rolled out to Project Managers. Some staff participated in training by DPER in Galway in June 2016. No DPER training has been provided since 2016. Further roll out of training on the PSC requirements to the Local Government sector is being explored with DPENDER.
Q 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?	2	Yes. A guidance document has been developed for the PSC QA process, adapted to Local Government structures and approach. A revised document issued in February 2021 (v4).
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	



Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, previous recommendations have been submitted to the relevant sections where in-depth checks have taken place for Capital and Current Expenditure.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations from PSC QA in-depth checks are tracked in the same process as Internal Audit reports where recommendations are followed up and reported on.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the required samples of both Current and Capital spending were completed as required
Q 1.9	Is there a process in place to plan for ex post evaluations?  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	This applies to projects in excess of €20m. this level of project value is predominancy National infrastructure projects where these projects are completed with the relevant Government departments in one with the Public Spending Code and Capital Appraisal guidelines.
Q 1.10	How many formal evaluations were completed in the year under review?  Have they been published in a timely manner?	3	Yes. Referenced in Checklist 6
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes. Referenced in Checklist 6
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Yes. Referenced in Checklist 6

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 – 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, in conjunction with the relevant government department, i.e. approving authority
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes, where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Yes, where applicable
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where applicable
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, where applicable
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	Yes, where applicable
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes, where applicable
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Yes, where applicable
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Appropriate consideration given to governance and deliverability?	2	Yes, where applicable
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	N/A in 2024
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, where applicable
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes

Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	N/A in 2024
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*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.4	Was an appropriate appraisal method used?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.6	Did the business case include a section on piloting?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current

			programmes or government initiatives
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.11	Was the required approval granted?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.12	Has a sunset clause been set?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current

			programmes or government initiatives
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No expenditure in the inventory comes under this category, there is increased expenditure under current programmes or government initiatives

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	2	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes, relevant teams within Departments met on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	All capital programmes are managed by programme coordinators at a suitably senior level.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	All capital programmes are managed by project managers at a suitably senior level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Project reports regularly prepared in most cases and Elected Members/Members of the public are informed by the monthly Chief Executive Report
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Where budget over-runs occur, documented explanations are available in progress reports and final reports and sanction from the Approving agency is obtained.
Q 4.7	Did budgets have to be adjusted?	2	Yes, with Departmental approval

Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	2	Yes, where elements of a scheme are not financially viable or in line with the business plan, reviews are requested to ensure value for money or viability withing the council's budget process
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	Yes, where elements of a scheme are not financially viable or in line with the business plan, reviews are requested to ensure value for money or viability withing the council's budget process
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes, Sanctioning Authority approved increased costs
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	2	Projects in the early stages or consideration and/or development can be discontinued due to a number of reasons

*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	Yes. Spending programmes defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	2	National Key Performance Indicators are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	2	Key Performance Indicators are established each year for specific services. Service delivery plans are reviewed

			periodically. Regular management and progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Annual reports and Departmental returns also.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Yes, budget performance and monitoring is in place, as above. Annual reports and Departmental returns are made. Audits also occur.
Q 5.5	Are outcomes well defined?	2	Annual Service Delivery Plans enhance this measurement. Also, Corporate Plans, Annual Budget, Annual Report, County Development Plan, meetings with the Department.
Q 5.6	Are outcomes quantified on a regular basis?	2	Annual Service Delivery Plans enhance this measurement. Also, Annual Reports and Quarterly Financial Reporting
Q 5.7	Are unit costings compiled for performance monitoring?	2	The Council complies with National Key Performance Indicators in relation to cost per unit and costing is also carried out by service.
Q 5.8	Are other data compiled to monitor performance?	2	Yes, Data compiled in each service area, monthly expenditure monitoring, Annual Budget and AFS processes facilitate monitoring.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes. All expenditure is evaluated annually across these service levels as part of the Budget process and Annual Reports, Quarterly Financial Reporting and the

			monthly Chief Executive Report.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	The Council has co-operated in all the VFM studies and subsequent progress reviews issued by the Department's VFM unit. Under 'other evaluations' there was LGAS review. Customer surveys and external assessments are also done on occasion.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Two reports were completed and sent to the Department of Housing.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes. We seek lessons learned from our consultants, contractors and we critique ourselves too to ensure that future projects don't repeat mistakes made and that improvements are incorporated.
Q 6.3	How many Project Completion Reports were published in the year under review?	3	Two. As per Q6.1 above, two reports were completed and sent to the Department of Housing. In terms of publishing, these were not published publicly, but rather sent to the Department.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	Two. Sent to the Department of Housing.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	Two. Sent to the Department of Housing. In terms of publishing, these were not published



			publicly, but rather sent to the Department.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Lessons learned were sent to the Department of Housing. The approving and sponsoring authority is the Department of Housing and CCC would not have knowledge as to whether the Department of Housing incorporated this into sectoral guidance.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	These were carried out by Clare County Council staff working on the projects. The information was gathered from consultants and contractors working on the jobs.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not applicable in 2024

*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No Programme relevant to PSC in 2024.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No Programme relevant to PSC in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No Programme relevant to PSC in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No Programme relevant to PSC in 2024

Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No Programme relevant to PSC in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No Programme relevant to PSC in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No Programme relevant to PSC in 2024

## Cork City Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Cork City Council have procedures in place which are in line with the PSC.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Ongoing training is provided to Project Managers
Q 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
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, all in-depth check recommendations are disseminated to the relevant Project Manager via a tracker.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations are applied to new projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes,
Q 1.9	Is there a process in place to plan for ex post evaluations?		Ex Post Evaluations are not carried out principally because individual projects or programmes

	Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	ceasing are rarely over €20 million
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	7
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Informal process where Project Managers share recommendations
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions do take previous recommendations into account

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes All projects are intended to be delivered to construction contract award within the DHLGH 59-week programme (refer to DHPLG Circular 2/2018). A tracker sheet, managed by the Housing Delivery Coordination Office (of the LGMA), is used to gather the data.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Capital Appraisals prepared in accordance with DHPLG Circular 2/2018
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Proposals are made in compliance with any current policy

			requirements in order to secure funding.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Appraisals are prepared in accordance with the DHLGH requirements to meet those of the PSC and CWMF.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, an appraisal process must be completed before budgets are allocated. Controlled centrally by Finance. Approval Authority makes ultimate decision on Affordability
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisals are prepared in accordance with the DHLGH requirements to meet those of the PSC and CWMF.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Cost estimates are prepared in accordance with the DHLGH requirements.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	As per the requirements of the CWMF but needs to be better documented.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	These formed the basis of the Capital Appraisals referred to above. Both elements need to be documented further outside of the Capital Appraisal format.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, as per the requirements of the Sanctioning Authority/ Approving Authority

Q 2.15	Were State Aid rules checked for all support?	N/A	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Yes, but needs to be better documented.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Set out in the Annual Service Delivery Plan & Budget Process.
Q 3.2	Are objectives measurable in quantitative terms?	3	National and local Service Level Indicators in place and are reviewed regularly
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	This is considered as part of Annual Statutory Budgetary Process.
Q 3.4	Was an appropriate appraisal method used?	3	Appraised based on competing priorities in Budgetary Process
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	N/A
Q 3.6	Did the business case include a section on piloting?	N/A	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	N/A
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	N/A

Q 3.11	Was the required approval granted?	3	Yes, approved by Council under statutory Annual Budget Process
Q 3.12	Has a sunset clause been set?	N/A	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	N/A
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Yes, performance indicators are assigned to relevant current expenditure
Q 3.15	Have steps been put in place to gather performance indicator data?	3	National and local Service Level Indicators in place and are reviewed regularly.

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Regular meetings are being held
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	Reports are more formalised during the construction stage and could be improved for the stages prior to construction
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Yes generally, for projects not using the Public Works Contracts.
Q 4.7	Did budgets have to be adjusted?	2	Yes (refer to 4.6), submissions are required to be made to the DHLGH for additional funding to

			cover the additional costs.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	They were made within the time limits allowed for in the contracts, although the DHLGH / Funding Agency timeline may not necessarily meet these requirements
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	As the design/project progressed it would have been more informed by site investigation and housing unit costs
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	1	Refer to Q4.7 & Q4.8
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget process which is in line with the Corporate Plan and Service Delivery Plans.
Q 5.2	Are outputs well defined?	2	National KPIs are in place for Local Government. Cork City Council also has



			local indicators in place
Q 5.3	Are outputs quantified on a regular basis?	2	National Service Level Indicators (KPIs) are established annually for specific services. Monthly KPI reports are submitted to Council.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Annual reporting on National Service Level indicators. Monthly national and local KPIs reported to Council
Q 5.5	Are outcomes well defined?	2	Well defined for certain Programmes, more subjective for others. Targets are defined in the Annual Budget, Corporate Plan and Service Delivery Plans.
Q 5.6	Are outcomes quantified on a regular basis?	2	Yes, for major Current Expenditure Programmes. Annual budgets and SPC reporting
Q 5.7	Are unit costings compiled for performance monitoring?	2	Unit costing where appropriate.
Q 5.8	Are other data compiled to monitor performance?	2	Yes, for internal reporting purposes.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	There is a method for certain programmes.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	There has been no formal 'evaluation proofing' however data is available to allow for future evaluation.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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Q 6.1	How many Project Completion Reports were completed in the year under review?	2	7 in the Housing Directorate
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	1	No
Q 6.3	How many Project Completion Reports were published in the year under review?	2	7 in the Housing Directorate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Yes
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No current expenditure programme matured during the year

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



## Cork County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	
Q 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	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	

### Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	

Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	3	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	3	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	

Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	3	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
Q 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	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	2	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 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	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	2	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	
Q 5.5	Are outcomes well defined?	2	
Q 5.6	Are outcomes quantified on a regular basis?	2	
Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data compiled to monitor performance?	2	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***



**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	2	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	2	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	2	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	3	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	

## Donegal County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All senior staff at Divisional Manager level engaged fully with the process.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Due to staff movement some additional training may be required. Internal training did not take place in the year under review.
Q 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?	2	Yes, in respect of the QA stage.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	Requirements are not clear in this regard. The area is still under consideration by the sector.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	In-depth checks/audits are circulated to staff where relevant.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Enhanced awareness & IPA training will contribute to improvements in compliance over time.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Chief Executive has signed off on the QA Public Spending Code and report has been published on Donegal County Councils website.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Internal Audit completed in-depth reviews for 2024. (See appendices)
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes – where relevant and in the context of Final Accounts, Departmental Returns and Recoupment.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Post project reviews normally take the format of final account reports, management reports, recoupment claims and other project materials/documents

			synonymous with the term 'Post Project Review'.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process to be reviewed
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Requirement/relevance is project dependent.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Where applicable
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	All projects appraised appropriately depending on scale and individual requirements.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	

Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €200m?	N/A	

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self- Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Budget increase for specific purposes. Central Government Grants.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Arose due to identified demands and specific objectives (as well as anticipated funding availability).
Q 3.4	Was an appropriate appraisal method used?	3	Expansion of existing work programme. Grant-funded.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	
Q 3.6	Did the business case include a section on piloting?	3	Expansion of existing programme
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	3	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	3	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes.
Q 3.11	Was the required approval granted?	3	

Q 3.12	Has a sunset clause been set?	3	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	2	More oversight to be gained in respect of 3 <sup>rd</sup> party procurement
Q 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	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, where appropriate.

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate. It is normal practice to sign contracts for major capital projects.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Divisional managers coordinate delivery of all projects/programmes within their service division.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	The delivery of each capital project is assigned to a staff member of appropriate grade.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project progress is tracked, and regular project meetings are held involving Council representatives, contractor representatives and, where relevant, consultant representatives.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Most projects, once they go to construction, stick as close as is practicable to budget and time schedule. Inflationary costs in 2024 were

			outside the control of Local Authority.
Q 4.7	Did budgets have to be adjusted?	2	On some occasion's budgets have to be adjusted to meet contingencies, but changes are kept to a minimum.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	It may be necessary to re-consider different elements/phases of ongoing projects.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, to the relevant department where required.
Q 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 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme defined as part of statutory budget process.
Q 5.2	Are outputs well defined?	3	National Performance Indicators for local Government.
Q 5.3	Are outputs quantified on a regular basis?	2	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance and monitoring are in place. Internal Audit Unit, Audit Committee and Value for Money Committee are in place.
Q 5.5	Are outcomes well defined?	3	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.

Q 5.6	Are outcomes quantified on a regular basis?	2	Performance Indicators, Corporate Plan, Annual Report and Annual Service Delivery plan contribute to this process.
Q 5.7	Are unit costings compiled for performance monitoring?	2	Performance indicators for some services feature performance based on units and per-capita analysis.
Q 5.8	Are other data compiled to monitor performance?	2	Yes, budget performance and monitoring are in place. There are regular financial returns made to the Department (Quarterly Returns on revenue/capital expenditure, borrowing, payroll etc.)
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Yes, where relevant, measures can vary depending on service. Internal Audit Unit, Audit Committee and Value for Money Committee contribute to this. Public accountability and local democracy are also relevant here.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Many forms of financial and non-financial data are recorded during the implementation of programmes and projects.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	3	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	

Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	The usual post-project actions have been or will be carried out where relevant and in the context of the requirements and reporting demands relating to the individual schemes and as may be required by project/programme funding agencies
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Reviews generally conducted by internal staff but subject to external review by funders, department etc
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	



## Dublin City Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	
Q 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	Updated governance guidelines were introduced in Sep 2022 and further updated in Nov 2024 bringing the DCC governance process more aligned to the 2019 PSC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	

Q 1.9	<p>Is there a process in place to plan for ex post evaluations?</p> <p>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.</p>	3	<p>DCC Governance procedures have been in place since 2015 and were further updated in 2022. A key part of these procedures is the carrying out of post project reviews at the completion of projects.</p>
Q 1.10	<p>How many formal evaluations were completed in the year under review?</p> <p>Have they been published in a timely manner?</p>	3	<p>11 Project Reviews have been carried out in 2024 in line with the DCC governance procedures. These reviews were submitted to the CPSO and disseminated into lessons learned document. The Lessons learned document is shared on the DCC Intranet.</p>
Q 1.11	<p>Is there a process in place to follow up on the recommendations of previous evaluations?</p>	3	<p>1. Significant Issues and recommendations from project reviews are highlighted to the governance board so they can be addressed.</p> <p>2. A DCC Project Manager Network is in place since 2018. This facilitates communication of lessons learned.</p> <p>3. Lessons learned are shared to all staff through the staff Intranet</p>
Q 1.12	<p>How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?</p>	N/A	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	

Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	
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**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

Current Expenditure Being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
3.1 Were objectives clearly set out?	3	
3.2 Are objectives measurable in quantitative terms?	3	
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure?	3	
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	3	
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?	3	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote section in DPER?	N/A	
3.10 Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
3.11 Was the required approval granted?	3	
3.12 Has a sunset been set?	3	
3.13 If outsourcing was involved were procurement rules complied with?	3	
3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	

3.15 Have steps been put in place to gather performance indicator data?	3	
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**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	

Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	
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**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

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	<ul style="list-style-type: none"> <li>• Annual Statutory Budget process</li> <li>• Corporate plan</li> <li>• Service plans</li> <li>• PMDS / Team Development Plans</li> <li>• Risk Management</li> <li>• SLA Agreements/Annual service plans which include KPI's</li> </ul>
5.2 Are outputs well defined?	3	<ul style="list-style-type: none"> <li>• National KPI's</li> <li>• Dublin City Council KPI's</li> <li>• Team Development plans(TDP) &amp; Personal Development plans (PDP) targets</li> <li>• SLA Targets</li> </ul>
5.3 Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Quarterly budget monitoring and reporting</li> <li>• Quarterly reporting to DHPLG on Payroll, Borrowings, Capital &amp; Revenue Income and Expenditure, Debtors and GGB</li> <li>• Strategic Policy and Area Committees reporting</li> <li>• Half yearly review of TDP and PDP/Monthly Monitoring</li> <li>• Annual Report</li> <li>• KPI's</li> <li>• Department Statistical Returns</li> <li>• Regional Steering Group</li> <li>• LGMA</li> </ul>
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	<ul style="list-style-type: none"> <li>• Procurement monitoring</li> <li>• Shared services review</li> <li>• Internal Audit reviews</li> <li>• Local Government Audit</li> <li>• Quarterly budget reporting</li> <li>• Planned services / function reviews</li> <li>• Monthly meetings</li> </ul>
5.5 Are outcomes well defined?	3	<ul style="list-style-type: none"> <li>• Targets are defined in the Annual Budget, Corporate Plan, Service Plans and Team plans</li> <li>• Annual plans</li> </ul>

5.6 Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>• Annual Report</li> <li>• Annual Budgets</li> <li>• Quarterly Budget Monitoring</li> <li>• SPC reporting</li> <li>• Audit Committee</li> </ul>
5.7 Are unit costings compiled for performance monitoring?	3	<ul style="list-style-type: none"> <li>• Budget Monitoring</li> <li>• KPI's</li> <li>• Unit Costing where appropriate</li> </ul>
5.8 Are other data compiled to monitor performance?	3	<ul style="list-style-type: none"> <li>• TDP/PDP</li> <li>• VFM</li> <li>• All relevant matrix and reviewed</li> </ul>
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	<ul style="list-style-type: none"> <li>• Combination of all above</li> <li>• Formal reviews of some of DCC Departments / functions</li> <li>• Reports and Team Meetings</li> </ul>
5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of programmes/projects?	3	<ul style="list-style-type: none"> <li>• External review is part of sectoral efficiency programme</li> <li>• European evaluation</li> </ul>

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	

Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	
7.7 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	



## Dún Laoghaire Rathdown County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	The requirements of the PSC were brought to attention of relevant staff in 2024.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	
Q 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	A specific Guidance Note was developed for the Local Government Sector in relation to the QA process. New structures have been developed for dlr.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	As dlr not an Approving Authority
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?  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	Processes are being implemented.

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	A Project Governance Board and Sub Group is in place to provide a governance framework for Capital Projects in dlr. It has done considerable work at approval, monitoring and funding stages of projects and post project reviews are now an important focus of this board.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Monthly project status reports submitted to Public Realm Group
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost?	3	

	Were appropriate budget contingencies put in place?		
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	3	Yes, where relevant
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	3	

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Expenditure considered as part of 2023 Budget Process
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, a robust process is in place to consider any additional expenditure before it is approved
Q 3.4	Was an appropriate appraisal method used?	3	Yes, a robust process is in place to consider any additional expenditure before it is approved
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	

Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Approved by Council in accordance with the relevant statutory requirements
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Systems are in place for gathering of data to assess effectiveness of schemes where appropriate

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 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	

Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Outlined in Annual Budget, Department Business plans, Annual works programmes, Annual Service Delivery Plan and Performance Indicators
Q 5.2	Are outputs well defined?	3	Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan, PMDS, Annual Report, NOAC Performance Indicators Report (annual) and Annual Service Plan

Q 5.3	Are outputs quantified on a regular basis?	3	Targets, Goals & Objectives are established at start of each year and are monitored on an on-going and continuous basis throughout year through regular scheduled meetings and through continuous contact with relevant staff within departments
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Financial Management System, Budget Review, Correspondence with users (CRM), Corporate Plan, PMDS, Annual Report, NOAC Performance Indicators Report (annual) and Annual Service Plan
Q 5.5	Are outcomes well defined?	3	Financial Management System, Budget Review, Correspondence with users (CRM), PMDS, Annual Report, Performance Indicators Report (annual) & Annual Service Plan.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, regular review of performance
Q 5.7	Are unit costings compiled for performance monitoring?	3	

Q 5.8	Are other data compiled to monitor performance?	2	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Structured departmental meetings are held to assess and review performance against targets/goals/objectives. Through the National Performance Indicators, the Council's performance is measured against other authorities. The Council's Service Delivery Plan also specifies objectives for the Department. Reports through Customer Relationship Management System (CRM)
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Dlr has an Internal Audit Section in place who report to an Audit Committee and LGAS audit requests

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?		
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No services ceased in 2024

Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No services ceased in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No services ceased in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No services ceased in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No services ceased in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No services ceased in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No services ceased in 2024



## Fingal County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PSC information is available in a central repository for staff reference. New PSC Information / updates are circulated to all relevant staff by the PSC co-ordinator
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Some training has been provided
Q 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	Local Government Sector guidance is in place and has been followed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	n/a	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	

	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.		
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	3	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	3	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	

Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	n/a	

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	3	

Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
Q 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	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
Q 4.7	Did budgets have to be adjusted?	3	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
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Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	
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**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	3	
Q 5.8	Are other data compiled to monitor performance?	3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	3	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	n/a	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	

## Galway City Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes, in line with procurement guidelines and requirements as stated on applicable circulars re funding.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	
Q 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	Factors such as PSCI Rating and Maproad/PMS determine projects undertaken and scoped within PSC/Procurement guidelines.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	yes
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, with further follow ups required
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	yes



Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Yes, where necessary
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Lessons and findings dealt with accordingly
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where necessary
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Ongoing review
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes. Outturn costs from prev. years are used to determine project costs.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	yes

Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where necessary
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, as required
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	yes
Q 3.2	Are objectives measurable in quantitative terms?	3	yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, where necessary
Q 3.4	Was an appropriate appraisal method used?	3	yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	yes
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	

Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	2	
Q 3.11	Was the required approval granted?	2	yes
Q 3.12	Has a sunset clause been set?	N/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	yes
Q 3.15	Have steps been put in place to gather performance indicator data?	3	yes

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	2	Yes. Ongoing communication with contractors
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	yes

Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/a	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, where warranted
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/a	
Q 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

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, Works align with annual work program
Q 5.2	Are outputs well defined?	3	yes

Q 5.3	Are outputs quantified on a regular basis?	3	yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	yes
Q 5.5	Are outcomes well defined?	3	yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, regular reporting
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, as required
Q 5.8	Are other data compiled to monitor performance?	3	Monthly and Quarterly objectives reporting
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly and Quarterly objectives reporting
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Compliance with any stated within procurement guidelines

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Yes, when projects have been completed
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Each Report is evaluated on project by project basis. Areas where lessons learned are discussed and considered as appropriate.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	12 roads projects

Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	Evaluations carried out for all projects as required
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Yes, where carried out
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/a	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	yes
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	yes
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	yes
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/a	

Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/a	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/a	

## Galway County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

General Obligations not specific to individual projects/programmes.		Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Yes, relevant senior staff have been notified of their obligations under the PSC, via Project Management training, liaison with Government funding departments and via internal processed concerning business case approval requirements by mgt team. We welcome further roll out of training on the PSC.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	In-house briefing sessions have been provided to relevant staff. Project management training has been rolled out to project managers. Details of PSC training courses and circulars are shared with relevant staff in relation to this. We welcome further training on the PSC.
Q 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, governance guidelines have been produced and are available to all staff on the GCC intranet.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that its funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC currently
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Yes, spot check reports, internal audit and QA recommendations have been issued and copied to appropriate staff.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Yes, recommendations from previous reviews are in the process of being implemented.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Approving Authorities Accounting Officer and published on the Approving Authorities website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?	3	Yes, with large projects (e.g. Roads and Housing projects) post project evaluations are an integral part of the project.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	n/a	This is not applicable in the current year as there were no formal evaluations required by governing bodies.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	n/a	The rating is not applicable as there were no formal evaluations in the current year. However, where formal evaluations are required for large scale projects the recommendations are noted and implemented as soon as possible.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Lesson learned are noted for similar future projects.



**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the year under review.**

<b>Capital Expenditure being Considered – Appraisal and Approval</b>		<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a strategic assessment report (SAR) completed for all capital projects and programmes over €10m?	n/a	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where applicable
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where applicable
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where applicable
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where applicable
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	n/a	The MPAG was set up after the preliminary business case was made (re project over €200m)
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in co-ordination with sanctioning body standards.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where applicable
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where applicable
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, where applicable
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	3	Yes, where applicable

**Checklist 3 – To be completed in respect of new current expenditure proposals under consideration in the year under review.**

<b>Current Expenditure being Considered – Appraisal and Approval</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	N/A	
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

<b>Incurring Capital Expenditure</b>		<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, relevant teams within Departments met on a regular basis.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, capital programmes are managed by programme coordinators at a suitably senior level.
Q 4.4	Were project managers responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, capital programmes are managed by programme coordinators at a suitably senior level.
Q 4.5	We're monitoring reports prepared regularly, showing implementation against plan, budget, timescales, and quality?	3	Yes, programmes are managed by programme coordinators at a suitably senior level. Progress reports are reviewed by Divisional Mgt Teams, at Steering Committee Meetings and by the most suitable senior levels.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	No, not in all instances. Where budget over-runs occur, documented explanations are available in progress reports and final reports / sanction from the Approving agency is obtained.
Q 4.7	Did budgets have to be adjusted?	3	Yes, with departmental approval
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, with departmental approval
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes, and where elements of a project are not financially viable, changes are made to ensure value for money and viability within the Councils Budget process.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, and where elements of a project are not financially viable, changes are made to ensure value for money and viability within the Councils Budget process.
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, sanctioning authority approved any increases in Budgets.
Q 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 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

Incurring Current Expenditure		Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as per budget and Corporate Plan.
Q 5.2	Are outputs well defined?	3	Yes, as per National KPI's set out for Local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget monitoring and performance, supported by audits and FMS reviews on Budget vs Actual expenditure.
Q 5.5	Are outcomes well defined?	3	Yes, as part of the Corporate Plan objectives.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, unit costings compiled as required by national indicators (LGMA performance Mgt Indicators).
Q 5.8	Are other data compiled to monitor performance?	3	Yes. All expenditure is evaluated annually across the service levels as part of the budget process and Annual Reports and management reporting.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes. All expenditure is evaluated annually across the service levels as part of the budget process and Annual Reports and management reporting.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, in conjunction with LGMA

**Checklist 6 – To be completed in respect of capital projects/programmes that completed during the year & capital grant schemes discontinued in the year under review.**

<b>Capital Expenditure Recently Completed</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY for GCC.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY for GCC.
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY for GCC.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Project Completion Reports are carried out when required by specific funding bodies, there were no such requirements in the CY or the PY for GCC.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects over €50m completed in year of assessment

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>		<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	



## Kerry County Council

### Checklist 1 - General Obligations not specific to Individual Projects or Programmes

General Obligations not specific to individual projects/programmes	Self-Assessed Compliance Rating: 1 - 3	Discussion/Action Required
1.1 Does the local authority ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	2024 is the 11th year of the PSC in the LG Sector. All relevant staff have been notified of their obligations under the code.
1.2 Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal training provided to staff. Guidance circulated annually to all relevant staff.
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	A guidance document has been developed for the QA adapting the PSC to the Local Government structures and approaches.
1.4 Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to PSC
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations notified to Senior Management Team & Section Management for review and application.
1.6 Have recommendations from previous QA reports been acted upon?	3	Yes
1.7 Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the authority's website?	3	Yes – certified by CE, submitted to NOAC and published.
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes – required sample reviewed
1.9 Is there a process in place to plan for ex post evaluations? <i>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.</i>	2	Yes – in relation to qualifying projects
1.10 How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	13 Project Completion/ Closeout reports were completed and published in 2024.
1.11 Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes – in relation to qualifying projects.
1.12 How have the recommendations of reviews and ex-post evaluations informed resource allocation decisions?	3	The recommendations of PPRs are input into a process improvement system and inform future resource allocation decisions.



**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
2.1 Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	Question no longer relevant
2.2 Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, for projects at a stage where PIs could be developed
2.3 Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, in conjunction with relevant body/agency, where applicable
2.4 Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, where applicable
2.5 Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with relevant body/agency, where applicable
2.6 Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes. In relation to qualifying projects
2.7 Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. In relation to qualifying projects
2.8 Were sufficient options analysed in the business case for each capital proposal?	3	Yes. In relation to qualifying projects
2.9 Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes. In relation to qualifying projects
2.10 Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes. In relation to qualifying projects
2.11 Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	No project in this segment of Inventory has exceeded €200m
2.12 Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes. In relation to qualifying projects
2.13 Were procurement rules (both National and EU) complied with?	3	Yes. Relevant procurement rules were followed.
2.14 Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes. In relation to qualifying projects
2.15 Were State Aid rules checked for all support?	N/A	Not applicable for Local Government.

2.16 Was approval sought from the Approving Authority at all decision gates?	3	
2.17 Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes. In relation to qualifying projects
2.18 Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No project in this segment of Inventory has exceeded €200m

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
3.1 Were objectives clearly set out?	3	Relates to planned programmes
3.2 Are objectives measurable in quantitative terms?	3	All objectives set out relate to planned programmes and have identifiable outcomes as per Performance Indicators
3.3 Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Submitted and approved as part of corporate budget process.
3.4 Was an appropriate appraisal method used?	3	
3.5 Was an economic appraisal completed for all projects exceeding €20m or an annual spend of €5m over 4 years?	N/A	
3.6 Did the business case include a section on piloting?	N/A	
3.7 Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	
3.8 Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
3.9 Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DEPR?	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 both EU and National procurement rules complied with?	N/A	

3.14 Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	Local Government Performance Indicators are set out by NOAC and the LGMA and Local Performance Indicators are in place.
3.15 Have steps been put in place to gather performance indicator data?	3	Kerry County Council complies with the methodology of gathering information for Performance Indicators as set out by NOAC

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
4.1 Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, for all projects where a contract has been awarded
4.2 Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
4.3 Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes. All programmes are managed and developed by Senior Engineers and Senior Executive Officers
4.4 Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
4.5 Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress & financial reports were prepared where appropriate.
4.6 Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	
4.7 Did budgets have to be adjusted?	3	Only In exceptional cases were budgets adjusted in response to unforeseen factors emerging during project development and in consultation with Sanctioning Authority.
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 (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	For projects on the inventory, circumstances have not warranted questioning of their viability.
4.10 If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	

4.11 If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, this is a requirement.
4.12 Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

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. Spending programme defined as part of the annual budget process.
5.2 Are outputs well defined?	3	National Performance Indicators are in place for Local Government and reported to NOAC for 2024. Business outputs are in line with Corporate Priorities.
5.3 Are outputs quantified on a regular basis?	3	KPIs are established each year for specific areas.
5.4 Is there a method for monitoring efficiency on an on-going basis?	3	Yes – Budget Performance Monitoring and Business Unit Planning & Review in place.
5.5 Are outcomes well defined?	3	Continuity and delivery of Local services and programmes
5.6 Are outcomes quantified on a regular basis?	2	Yes – Annual Reports, regular reports to the elected members & national Performance Indicators, monthly CE reports to members,
5.7 Are unit costings compiled for performance monitoring?	2	Yes – where applicable
5.8 Are other data compiled to monitor performance?	3	Local Service Indicators developed, Business Unit Planning & Review
5.9 Is there a method for monitoring effectiveness on an on-going basis?	3	Yes – Spending programme defined as part of the Annual Budget Process, and regular monitoring of budgets by Finance Dept and Budget Holders. Performance Indicator review, Directorate reports, National Performance Indicators and Annual Service Delivery Plan.

5.10 Has the organisation engaged in any other 'evaluation proofing' <sup>1</sup> of programmes/projects?	2	Efficiency Unit in place in Kerry County Council. Robust budgetary management process in place.
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**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
6.1 How many Project Completion Reports were completed in the year under review?	2	13 Project Completion / Closeout Reports Completed
6.2 Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, where applicable
6.3 How many Project Completion Reports were published in the year under review?	2	13 Project Completion/ Closeout Reports published
6.4 How many Ex-Post Evaluations were completed in the year under review?	n/a	Ex-Post Evaluation report was not required for any project on the 2024 inventory,
6.5 How many Ex-Post Evaluations were published in the year under review?	n/a	Ex-Post Evaluation report was not required for any project on the 2024 inventory,
6.6 Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, where applicable
6.7 Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Project Managers completed PCRs, these were reviewed with relevant Government Departments.
6.8 Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	Not relevant to current inventory

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<sup>1</sup> 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 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to PSC in 2024
7.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to PSC in 2024
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to PSC in 2024
7.4 Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to PSC in 2024
7.5 Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2024
7.6 Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to PSC in 2024
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 2024

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.

## Kildare County Council

Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes			
	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Yes – all budget holders notified of the requirements of the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	As training is rolled out within the sector it is expected that KCC staff will engage with this training
Q 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 note for Local Authorities has been developed, reviewed, and updated to take account of feedback from NOAC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Yes - If and where appropriate
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Yes

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	If and where appropriate

Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year			
	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where relevant
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where relevant
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where relevant
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, where relevant
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, where relevant
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	No such projects in 2024
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, where relevant
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, where relevant



Q 2.15	Were State Aid rules checked for all support?	3	Yes, where relevant
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	N/A	This is a matter for the funding authority
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No such projects in 2024

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year			
	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No new current expenditure
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No new current expenditure
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new current expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new current expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new current expenditure
Q 3.6	Did the business case include a section on piloting?	N/A	No new current expenditure
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No new current expenditure
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No new current expenditure
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No new current expenditure
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No new current expenditure
Q 3.11	Was the required approval granted?	N/A	No new current expenditure
Q 3.12	Has a sunset clause been set?	N/A	No new current expenditure
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No new current expenditure
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No new current expenditure
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No new current expenditure

Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in 2024			
	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, where appropriate
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress was reported on a regular basis both formally and informally
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes – where there were variations from the original budgets and timescales the variations were agreed with the relevant funding authority
Q 4.7	Did budgets have to be adjusted?	3	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	No such projects/programmes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes – approval would be required to draw down (grant) funding from the relevant funding authority
Q 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 – To be completed in respect of current expenditure programmes incurring expenditure in 2024**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes – spending programme defined as part of the Annual Budget process
Q 5.2	Are outputs well defined?	N/A	National KPIs are in place for some services in the LG sector
Q 5.3	Are outputs quantified on a regular basis?	N/A	Not relevant to all services/departments. Regular budget performance and monitoring is in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	3	Yes, where relevant and possible
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, where relevant and possible
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where relevant and possible
Q 5.8	Are other data compiled to monitor performance?	3	Yes, where relevant and possible
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, where relevant and possible
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	If and when appropriate.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in 2024**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	No	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No such projects in 2024

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued			
	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No such projects in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No such projects in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No such projects in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No such projects in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No such projects in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No such projects in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No such projects in 2024

## Kilkenny County Council

**Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.**

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	As the requirements of the code are raised at various Management Team Meetings, the Management Team are familiar with the content and aims of the code. Through contact and information sharing between the coordinator and project leaders, budget holders are aware of the requirements of the public spending code. The PSC informs the decision-making process at all stages of a new or planned project.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Contact has been made with an identified trainer and it is the intention that identified staff are trained in advance of the completion of the 2025 PSC return
Q 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	

Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes, as appropriate.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Recommendations by the NOAC report coordinator form part of the Internal Auditors work programme.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Resource allocation decisions are based on EU, National and Local Policies in response to local needs.  Ex post evaluations influence the optimal use of available resources.



**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, each project that has progressed to Tender stage would have a detailed specification including objectives with expected timescale
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Approval of all Capital Projects and Programmes follows an extensive appraisal process involving input from funding authorities, elected members, the management team and where appropriate public consultation.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	See Q2.3
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	See Q2.3
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	See Q2.3
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	See Q2.3

Q 2.9	<p>Was the evidence base for the estimated cost set out in each business case?</p> <p>Was an appropriate methodology used to estimate the cost?</p> <p>Were appropriate budget contingencies put in place?</p>	3	<p>Funding for all capital projects that come within the parameters of the PSC has been identified and presented as part of the rolling Capital Budget as presented to and agreed by our elected members.</p>
Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>	3	Risk register in place
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	n/a	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes, as part of the annual budget and annual work programme
Q 3.2	Are objectives measurable in quantitative terms?	3	Objectives are measured by performance indicators, the review of the annual work programme and as part of annual budget process.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2	Business case must be presented to Director of Finance when any new job is set up.
Q 3.4	Was an appropriate appraisal method used?	2	Current expenditure relevant to the parameters under this code are in response to needs identified at national and local level via central government, elected representatives and senior management.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?		The items falling into this category are either an ongoing essential function of the Local Authority e.g. Road Maintenance /Improvement or a

		No	national scheme whose functionality is carried out at local level, e.g. Operation of the Fire Service
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	All team plans include the importance of National KPI's

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All capital project coming within the parameters of this scheme are subject to contract.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, review meetings at appropriate milestones
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Project coordinator appointed for projects >€5M and for many other projects.  Internal coordination teams, with an identified staff member taking ownership of the project in place in other instances.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, projects being managed by identified staff at appropriate level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Elected members appraised monthly through the CE Report. Management Accounts produced monthly. Progress reports produced for significant projects or as required when claiming

			instalments from funding authorities.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Generally projects keep within timeframe and budgets unless impacted by unforeseen external factors e.g. Covid, impact of war in Ukraine to supply chains.
Q 4.7	Did budgets have to be adjusted?	3	If required. See response to Q4.6
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	n/a	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	2	In instances where an issue arose regarding proceeding with a project generally related to tenders coming in over the indicative budget, a decision would be made at senior management level whether to proceed or to request extra funding based on the recommendation of the project manager. This decision would take in to account the priorities of the Corporate Plan and/or Annual Work Programme and reflect views expressed by the elected members.

Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 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	Yes. See response to Q4.10.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Programs are set out in annual budget and adopted by Elected Members
Q 5.2	Are outputs well defined?	3	National KPI's, monthly & quarterly monitoring in place
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Annual K.P.I's for each specific service, monthly and quarterly monitoring in place
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Service indicators, Department Returns, returns to DPER, annual team plans, Internal Review
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. Review of Annual Service Plans, monthly reports from the CE

			to the Elected Members.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, National KPI's for sector
Q 5.8	Are other data compiled to monitor performance?	3	Monthly management accounts, individual reports on jobs through the Agresso FMS, KPI's
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Team meetings, Management meetings, feedback from Elected Members and through engaging with the public.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Assessing take up of schemes through volume of applications and suggestions received from community groups and elected members as to possible amendments that may be needed to meet local requirements.



**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	N/A	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	



## Laois County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff and agencies have been notified by the Chief Executive of their obligations under the Public Spend Code.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	External training for 2 staff took place May 2016. Further training would be welcomed for Local Authority staff in 2025/26.
Q 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	The CCMA Finance Committee developed guidelines on adapting the PSC for Local Authorities structures Feb '21. OPW Procurement Frameworks for elements of works with Deeds of Adherence signed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Ongoing budget checks are carried out.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes. Recommendations are notified to relevant parties for review and application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Ongoing monitoring is carried out by the Internal Auditor.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes, <a href="http://www.laois.ie">www.laois.ie</a>
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the total sample selected over period 2022-2024 was in excess of PSC requirements.
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Relevant staff have been reminded of their obligations to carry out post-project reviews as required, which will be checked by Internal Audit.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	There were no formal evaluations carried out in 2024.

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Relevant staff have been advised of this requirement and checks will be carried out by Internal Audit.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Relevant staff have been advised of this requirement and checks will be carried out.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, Roads confirmed monthly reviews manage KPIs, as appropriate.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, Housing & Roads confirmed Stage 4 approval, retention and final account.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, as appropriate
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, as appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, as appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, as appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, as appropriate
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, as appropriate
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, as appropriate
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, score relates to Housing.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, as appropriate
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, as appropriate

Q 2.15	Were State Aid rules checked for all support?	3	N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, as appropriate
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, as appropriate
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	N/A

**See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government**

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes, applicable for Housing, Economic Development, Library, Community, Sport & Recreational Dev.
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, as appropriate.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, as appropriate.
Q 3.4	Was an appropriate appraisal method used?	3	Yes, as appropriate.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	

Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 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	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, contracts signed and in line with approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, regular meetings held/ongoing monitoring.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, appointed Senior Person in Charge for each respective project
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes, all projects managed directly at Senior level.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Regular reports submitted respectively to Management Team.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Not in all cases, budgets and programmess were adjusted accordingly sometimes due to scope changes, approval was sought prior to any budget increase/delays.

Q 4.7	Did budgets have to be adjusted?	2	4 Stage approval process allows for budget adjustments.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project /programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	
Q 4.10	If circumstances did warrant questioning the viability of a project/ programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

**See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government**

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	<ul style="list-style-type: none"> <li>Yes, the spending programme objectives are set out as part of the annual budget process. They are also included in the Corporate Plan, Service Delivery Plans, LECP &amp; Local Enterprise Development Plan.</li> </ul>
Q 5.2	Are outputs well defined?	3	<ul style="list-style-type: none"> <li>Annual Service Delivery Plans define outputs for each revenue expenditure programme. National KPI's are in place for Local Government Sector.</li> <li>LEO – Annual Targets submitted to Enterprise Ireland</li> <li>MyPay – SLA in place with clients</li> </ul>
	Are outputs quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>Service Delivery Plans are reviewed on a yearly basis.</li> </ul>



Q 5.3			<p>KPIs for specific services are kept under review nationally on a continuous basis.</p> <ul style="list-style-type: none"> <li>▪ LEO – Performance Monitoring System updated monthly for monitoring by Enterprise Ireland</li> <li>▪ MyPay – SLA in place with clients</li> </ul>
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	<ul style="list-style-type: none"> <li>▪ Yes, Budget performance and ongoing monitoring is in place.</li> <li>▪ Internal and external auditing is also in place.</li> <li>▪ LEO – Quarterly cashflows submitted to Enterprise Ireland to ensure compliance/efficiency</li> <li>▪ MyPay – SLA in place with clients</li> </ul>
Q 5.5	Are outcomes well defined?	3	<ul style="list-style-type: none"> <li>▪ Outcomes are defined in policy documents and programmes of work adopted by the Council.</li> <li>▪ LEO – Outcomes clearly defined by number of new business startups/new jobs created/uptake of LEO support</li> <li>▪ MyPay – SLA in place with clients</li> <li>▪ NOAC Performance Indicators</li> </ul>
Q 5.6	Are outcomes quantified on a regular basis?	3	<ul style="list-style-type: none"> <li>▪ Ongoing monitoring is undertaken by revenue programme co-ordinators and forms part of the Local Authority's Annual Report.</li> <li>▪ NOAC performance Indicators.</li> <li>▪ LEO – Annual Employment Survey carried out to ascertain number of new jobs created in LEO supported business/monthly updates to EI</li> <li>▪ MyPay – SLA in place with clients</li> </ul>
Q 5.7	Are unit costings compiled for performance monitoring?	2	<ul style="list-style-type: none"> <li>▪ Some unit costings are included as part of the National KPIs in place for the Local Government sector.</li> <li>▪ MyPay – SLA in place with clients</li> </ul>
	Are other data compiled to monitor performance?	2	<ul style="list-style-type: none"> <li>▪ Some other data is compiled and is service dependent.</li> </ul>

Q 5.8			<ul style="list-style-type: none"> <li>▪ LEO – Quarterly cashflows submitted to EI/Annual returns to EI/ongoing evaluation of LEO supports</li> <li>▪ NOAC performance Indicators.</li> <li>▪ MyPay – SLA in place with clients</li> </ul>
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	<ul style="list-style-type: none"> <li>▪ Combination of all of the above measures.</li> </ul>
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	<ul style="list-style-type: none"> <li>▪ LEO – All training programmes are evaluated on completion. Annual Business Reviews carried out on LEO supported clients, Employment Survey carried out annually.</li> <li>▪ MyPay – ISAE 3402 Compliance Audit carried out annually.</li> <li>▪ Other sections committed to reviewing.</li> </ul>

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	The 5 Housing Schemes completed in 2024 were not SHIP schemes so no post project reviews were undertaken.

Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Learnings communicated to internal staff for future projects and placed on a Lessons Learnt Register which was created in 2022.
Q 6.3	How many Project Completion Reports were published in the year under review?	2	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Sponsoring Agency Staff undertook this role.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government**

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes relevant to the PSC in 2024.
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes relevant to the PSC in 2024.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes relevant to the PSC in 2024.
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes relevant to the PSC in 2024.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to the PSC in 2024.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes relevant to the PSC in 2024.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes relevant to the PSC in 2024.

## Leitrim County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All senior Management, budget holders and project staff are aware of PSC requirements under the code and have been made familiar with the requirements of the updated PSC. An internal memo issued from the Chief Executive to all staff requesting that they ensure compliance (a) with requirements at each stage of the expenditure life cycle of a project/programme and (b) with reporting requirements during each stage of a capital project. The QA Guidance (Version 4) has also been circulated to all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Guidance notes have been uploaded on the procurement portal on the Councils intranet, which serves as an excellent resource for all staff, in the context of their training requirements in this area.
Q 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 was developed for the QA Process adapting the PSC to Local Government structures and approach
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	This has not arisen as Leitrim County Council does not fund external bodies for >500k.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and application.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	N/A	Not Applicable

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	1	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Financial and economic appraisal included
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	National Planning Framework (NPF), National Development Plan (NDP), Rebuilding Ireland
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Scope of Appraisal defined by DHPLG
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Affordability and Value For Money were considered
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Appraisal completed as required by DHPLG
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 2	Cost Reports Quantity Surveyor & Value Reports
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	1 2	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	Not Applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Completed in line with Government Guidelines.

Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	N/A	Not Applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes - Project advanced post approval
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	DHPLG Approval required
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	Not Applicable

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	N/A	No Programmes relevant to PSC in 2024
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No Programmes relevant to PSC in 2024
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No Programmes relevant to PSC in 2024
Q 3.4	Was an appropriate appraisal method used?	N/A	No Programmes relevant to PSC in 2024
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No Programmes relevant to PSC in 2024
Q 3.6	Did the business case include a section on piloting?	N/A	No Programmes relevant to PSC in 2024
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No Programmes relevant to PSC in 2024
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Programmes relevant to PSC in 2024

Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Programmes relevant to PSC in 2024
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Programmes relevant to PSC in 2024
Q 3.11	Was the required approval granted?	N/A	No Programmes relevant to PSC in 2024
Q 3.12	Has a sunset clause been set?	N/A	No Programmes relevant to PSC in 2024
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No Programmes relevant to PSC in 2024
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No Programmes relevant to PSC in 2024
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No Programmes relevant to PSC in 2024

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Signed contracts are in line with Approval in Principle where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Steering Groups were established, where appropriate, in order to progress projects
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Co-ordinators were appointed where appropriate
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Project Managers are appointed at a suitable senior level where appropriate in accordance with the scale of the projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitoring reports are prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Projects are ongoing but monitored at all times
Q 4.7	Did budgets have to be adjusted?	3	If any adjustments need to be carried out, they are done so with appropriate approval by management and external funders.



Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Changes, if any, are made in a timely manner.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/A	Not Applicable
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	Not Applicable
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	If costs did increase then approval would be sought
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	Not Applicable

**See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government.**

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1-3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending Programme defined as part of the Annual Budget process. Annual Service Plans – Roads Works Programmes, Regional Waste Management Plans (RWMP) etc and Legislation & Standards.
Q 5.2	Are outputs well defined?	3	Outputs are defined through the Budget process and annual service plans. National KPI's are in place also.
Q 5.3	Are outputs quantified on a regular basis?	3	KPI's are established each year for specific services. Regular management and progress meetings and implementation of PMDS are examples of monitoring efficiency tools used. Quarterly/Annual Reports and Returns.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Ongoing monitoring of annual service delivery plan and budgetary compliance
Q 5.5	Are outcomes well defined?	3	Outputs are quantified especially in relation to national performance indicators.
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes. The further development of the Annual Service Plans will enhance this measurement. Quarterly/Annual reports & returns and mid-year reviews also quantify outcomes.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Unit costs are collated across a number of key performance indicators.
Q 5.8	Are other data compiled to monitor performance?	3	Performance monitored through annual service plan and team plans and the PMDS which are monitored on a regular basis through the year.

Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As Above
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Local performance indicators within the Local Authority assist with the evaluation of programmes/projects. The Internal Audit programme also incorporates evaluation proofing of programmes/projects.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	1	Not Applicable
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	Not Applicable
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	Not Applicable
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	Not Applicable
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	Not Applicable
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not Applicable

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not Applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not Applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not Applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not Applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not Applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not Applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not Applicable

## Limerick City and County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	LCCC Procurement Policy and the overview by the Requisition Unit ensures adequate awareness of the requirements from a procurement perspective on every order raised.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes
Q 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?	N/A	PSC has not been adapted
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes on relevant projects
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations have been disseminated to appropriate sections, and implemented
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Internal Audit following up
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Independent Review by Internal Auditor

Q 1.9	Is there a process in place to plan for ex post evaluations?  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	Process currently under way for implementation of PPR on all projects
Q 1.10	How many formal evaluations were completed in the year under review?  Have they been published in a timely manner?	3	Process currently under way for implementation of PPR on all projects.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Process currently under way for implementation of PPR on all projects
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Process currently under way for implementation of PPR on all projects

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Performance indicators are defined at project level
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2.5	Business cases for new projects are prepared for and assessed by central government
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects are scrutinised through the Capital Works Management

			Framework review processes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Projects are scrutinised through the Capital Works Management Framework review processes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Experience on previous projects informs the approach on new projects.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Business cases for new projects are prepared for and assessed by central government
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Procurement Unit assist with queries and training is ongoing - Refresher and new users

Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, in line with guidelines
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	On-going discussions with Approving Authority
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	On-going discussions with Approving Authority
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	N/A

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	2.5	Where applicable
Q 3.4	Was an appropriate appraisal method used?	2.5	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	3	Yes
Q 3.6	Did the business case include a section on piloting?	N/A	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No Pilot scheme undertaken 2024
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No Pilot scheme undertaken 2024
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No Pilot scheme undertaken 2024
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No Pilot scheme undertaken 2024

Q 3.11	Was the required approval granted?	3	Included in budget process
Q 3.12	Has a sunset clause been set?	1	Process currently underway for implementation of analysis system
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Process currently underway for implementation of analysis system
Q 3.15	Have steps been put in place to gather performance indicator data?	2	Process currently underway for implementation of analysis system

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Extensions to budgets or timelines sought from approving body where appropriate



Q 4.7	Did budgets have to be adjusted?	2	As required - occasionally
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	Y	Yes

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Process underway for implementation of analysis system
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	2	Process currently underway for implementation of analysis system

Q 5.7	Are unit costings compiled for performance monitoring?	2	Process currently underway for implementation of analysis system
Q 5.8	Are other data compiled to monitor performance?	2	Process currently underway for implementation of analysis system
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Process currently underway for implementation of analysis system
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Process currently underway for implementation of analysis system

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Process currently under way for implementation of PPR on all projects
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Experience gained on other projects.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	

Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	2	Yes, ongoing process involving senior management and approving authority
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	Y	Reviews can highlight improved efficiencies in a number of areas i.e. air, noise , modal shift patterns.
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	Y	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	Y	Yes, where recommendations are made as part of a review these are subsequently

			implemented in future similar schemes.
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N	n/a for year under review
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N	N/A
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	Y	Yes, where recommendations are made as part of a review these are subsequently implemented in future similar schemes.

## Longford County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
1.1 Does the local authority ensure, on an on-going basis, that appropriate people within the authority and its agencies are aware of the requirements of the Public Spending Code (incl. through training)?	3	Email sent to all staff.
1.2 Has training on the Public Spending Code been provided to relevant staff within the authority?	3	Training has been provided where requested to relevant staff.
1.3 Has the Public Spending Code been adapted for the type of project/programme that your local authority is responsible for? i.e., have adapted sectoral guidelines been developed?	3	Guidance is available.
1.4 Has the local authority in its role as Sanctioning Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	Local Authority does not have a significant role in this regard yet.
1.5 Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the local authority and to agencies?	2	Yes
1.6 Have recommendations from previous QA reports been acted upon?	3	The Audit Findings Tracker is used to follow up on recommendations.
1.7 Has an annual Public Spending Code QA report been certified by the local authority's Chief Executive, submitted to NOAC and published on the authority's website?	3	Yes
1.8 Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
1.9 Is there a process in place to plan for ex post evaluations/Post Project Reviews?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	The Regeneration department have a process in place for preparing Post Project Reviews however there is room for improvement in relation to Post Project Reviews across the Council.
1.10 How many formal Post Project Review evaluations have been completed in the year under review? Have they been issued promptly to the relevant stakeholders / published in a timely manner?	1	A limited number of Post Project Reviews were completed for significant capital projects that were completed in 2024.

1.11 Is there a process to follow up on the recommendations of previous evaluations/Post project reviews?	1	The Regeneration department have a process in place. There is room for improvement in relation to Post Project Reviews.
1.12 How have the recommendations of previous evaluations / post project reviews informed resource allocation decisions?	2	Improvement actions have been implemented following Post Project Reviews in the past.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

**Lower Battery Road, Church Street - 100% NTA Funded**

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	NA	Under €10m
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	NA	Project only at feasibility and options stage.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	NA	Project only at feasibility and options stage.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Project only at feasibility and options stage.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Project only at feasibility and options stage.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Project only at feasibility and options stage.
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Project only at feasibility and options stage.
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	YES
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	NA	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	NA	Project only at feasibility and options stage.
Q 2.13	Were procurement rules (both National and EU) complied with?	NA	Project only at feasibility and options stage.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Project only at feasibility and options stage.
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Project only at feasibility and options stage.
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	NA	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***



**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	<b>Compliance with the WRC agreement which includes recruitment of more fire-fighters and extra pay, etc.</b>
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	<b>DPER was involved with the LGMA in the WRC negotiations.</b>
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	3	<b>LGMA + LCC CE Orders</b>
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	Yes	Consultants appointed. Not at Construction
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	N/A	Not at construction
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	N/A	N/A
Q 4.7	Did budgets have to be adjusted?	3	Currently submitting Change of Scope for reduced scope
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Our opinion is that funding will not deliver full scope, hence a decision to reduce scope
Q 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
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	N/A	N/A
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, the Corporate Plan sets out the key corporate objectives. Annual Budgets set spending targets and the operations are outlined in ASDP, and managed through the TDP, and IPP.
Q 5.2	Are outputs well defined?	3	Yes, each budget is linked to clear objectives and targets, including performance related targets
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, monthly team meetings and budget controls. Follow up on monthly, quarterly, annual targets and report on same. The litter pollution system and RMCEI returns quantity outputs.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes per 5.3 above, plus Monthly Management updates and quarterly and annual national return
Q 5.5	Are outcomes well defined?	3	Yes, in some cases through service

			indicators and other through delivery of a robust programme of work
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes per 5.3 above, plus through monitoring, capturing, and reporting on litter, waste and noise. National campaigns such as tidy towns, and IBAL report provide independent scrutiny of our performance in comparison to other LAs
Q 5.7	Are unit costings compiled for performance monitoring?	3	N/A
Q 5.8	Are other data compiled to monitor performance?	3	In addition to the litter database there is a separate database for legal proceedings. Data is also collated on the NIECE System for comparative and analytical purposes.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, people through PMDS. Monitoring effectiveness through regular team meetings and quarterly and annual reports Processes and systems are monitored and managed through on line systems.

Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	All relevant information is outlined above.
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**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	1
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes
Q 6.3	How many Project Completion Reports were published in the year under review?		N/A
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?		N/A
Q 6.5	How many Ex-Post Evaluations were published in the year under review?		N/A
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?		N/A
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?		N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.

Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
7.1 Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	None reported in PSC 2024
1.2 Did those reviews reach conclusions on whether the programmes were efficient?	N/A	None reported in PSC 2024
7.3 Did those reviews reach conclusions on whether the programmes were effective?	N/A	None reported in PSC 2024
Have the conclusions reached been taken into account in related areas of expenditure?	N/A	None reported in PSC 2024
1.3 Were any programmes discontinued following a review of a current expenditure programme?	N/A	None reported in PSC 2024
1.4 Were reviews carried out by staffing resources independent of project implementation?	N/A	None reported in PSC 2024
1.5 Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None reported in PSC 2024

Notes:

(a) The scoring mechanism for the above 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

(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 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.



## Louth County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Relevant staff and seniors are made aware of the requirements of Public Spending Code through (i) training where relevant (ii) information sessions (iii) procurement steering committee meetings (iv) policy and procedures (v) dedicated time points i.e. before, during and after the PSC audit (vi) guidance documents published by DPENDR. All documents, guidelines, steering meeting presentations etc. are available on the procurement portal for all staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Internal training has been provided to relevant staff (Presentation 30 <sup>th</sup> Jan 2024). An Information Session was also hosted by Crowleys for LCC staff on 04 <sup>th</sup> December 2024. Public Spending Code Guides are available to all staff on the procurement portal. The PSC and its' requirements are captured in the Policy and Procedures, Procurement Steering Meetings and through findings from audits. Guidance is provided for the preparation of PSC inventory the PSC.
Q 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 – adapted sectoral guidelines have been developed.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Yes – when in the position of the Approving Authority.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations have been relayed to relevant staff with action plans put in place to address.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2.5	Recommendations have been relayed to relevant staff with action plans put in place to address. Regular reviews take place to monitor progress.

Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	The 2024 Report is available on Louth County Council Website and certified by the Chief Executive Officer located <a href="#">here</a> . The Report has been submitted to NOAC. The 2025 Report will be certified by the Chief Executive Officer, submitted to NOAC and published on the website when it is completed.
	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Required sample audited. 8% of the total value of all capital projects on the inventory audited over a three-year period and 6% of the total value of all revenue projects on the inventory audited over a three-year period (based on 2024 report)
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	Process in place and discussed in Steering Meetings. Information and templates compiled and approved by Steering Committee and available to all staff on the procurement portal.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Representative sample viewed – projects at different stages in lifecycle, and several projects are not completed, therefore post evaluations are not relevant as of yet.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2.5	All projects are reviewed in line with original submission to the relevant Department / Agency to ensure they meet the targets.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2.5	Projects and resource requirements are decided by the funding department based on submissions from the Local Authority.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant

Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes, where applicable and in line with the requirements of the relevant government body/agency. Performance indicators captured as early as the tender stage, where appropriate.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2.5	Yes, where applicable. Preliminary and Final Business Cases take the form of many guises depending on the Department and Approving Authority requirements, but the fundamental requirements are met.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2.5	Yes, where applicable and in line with the requirements of the relevant government body/agency e.g. TII/NTA templates.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes, where applicable.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, where applicable and confirmed with relevant funding government department.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where applicable.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where applicable.
Q 2.9	Was the evidence base for the estimated cost set out in each business case?  Was an appropriate methodology used to estimate the cost?  Were appropriate budget contingencies put in place?	3	Yes, where applicable.
Q 2.10	Was risk considered and a risk mitigation strategy commenced?  Was appropriate consideration given to governance and deliverability?	2	Yes, where applicable.
		3	Yes, as applicable.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	No projects >€200m.
	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Completed in line with the requirements of the relevant funding body/agency.

Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, in line with Approving Authority requirements e.g. four stage approval process required for part fives, turnkeys, LA build etc.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, where applicable.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No projects >€200m.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	N/A	No programmes relevant to PSC in 2024.
Q 3.2	Are objectives measurable in quantitative terms?	N/A	No programmes relevant to PSC in 2024.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No programmes relevant to PSC in 2024.
Q 3.4	Was an appropriate appraisal method used?	N/A	No programmes relevant to PSC in 2024.
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No programmes relevant to PSC in 2024.

Q 3.6	Did the business case include a section on piloting?	N/A	No programmes relevant to PSC in 2024.
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	No programmes relevant to PSC in 2024.
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	No programmes relevant to PSC in 2024.
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	No programmes relevant to PSC in 2024.
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	No programmes relevant to PSC in 2024.
Q 3.11	Was the required approval granted?	N/A	No programmes relevant to PSC in 2024.
Q 3.12	Has a sunset clause been set?	N/A	No programmes relevant to PSC in 2024.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	No programmes relevant to PSC in 2024.
	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	No programmes relevant to PSC in 2024.
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	No programmes relevant to PSC in 2024.

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Internal co-ordinating team in place in the majority of cases.
Q 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 the majority of cases.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports for the government department and quarterly for Chief Executive.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2.5	Inflationary costs incurred but all additional expenditure approved with relevant funding department as works progressed.
Q 4.7	Did budgets have to be adjusted?	2	In some cases adjustments were made with approval. In large capital projects, budget changes are normal during the course of construction.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes – the viability of all projects is assessed and questioned routinely throughout the life and decisions and changes are made as necessary to ensure VFM and/or government policy. Projects have been withdrawn due to lack of funding and changes in the environment affecting the VFM justification. One example involves the future sale of a property rather than continuing with works at the expense of the Local Authority.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, all avenues explored

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	2	Yes.
Q 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	Yes. Budget/funding changes and continuing inflation have resulted in additional costs for projects and the re-evaluation of project viability. Projects have been withdrawn and/or postponed based on analysis.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending program defined as part of the annual budget process.
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government.
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget performance and monitoring in place; monthly team meetings. Comparisons are made with Service Delivery Plans.
Q 5.5	Are outcomes well defined?	3	The Annual Service Delivery Plan enhances this measurement.

Q 5.6	Are outcomes quantified on a regular basis?	3	Project/function-specific and generally quantified through internal meetings. Quarterly meetings take place for Department returns.
Q 5.7	Are unit costings compiled for performance monitoring?	N/A	N/A
Q 5.8	Are other data compiled to monitor performance?	3	Finance Reports; Excelerator Reports; Internal Trackers; Department Trackers – all project/function-specific
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2.5	Finance Reports; Excelerator Reports; team meetings. The Annual Service Delivery Plan enhances this measurement.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2.5	Audits, including external audits from approving government department.



**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	A representative sample of Project Completion Reports are undertaken, where relevant.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Sections complete Project Completion Reports at the relevant time point and submit to the Approving Authority, where relevant. Project Completion Reports often take an informal format.
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Sections complete Project Completion Reports at the relevant time point and submit to the Approving Authority, where relevant. Project Completion Reports often take an informal format.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	Submitted to the Approving Authority, where relevant.
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	In general, lessons are learned from Project Completion Reports and Ex-Post Evaluations undertaken.
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Completed by internal design team.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects >€50m completed in this period.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	Yes, and decisions made based on these reviews
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	Yes, one such review demonstrated that the project was successful, but funding had expired
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	Yes, one such review demonstrated that the project was successful, but funding had expired
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	Yes
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	3	Yes
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	2	In general, reviews are conducted by internal personnel as they are the experts regarding the programmes.
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	3	Yes



## Mayo County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Yes Senior Mgmt. and Heads of Function are made aware of the requirements of Code, with the information to be further disseminated to all appropriate staff within their teams. Training on Infrastructure Guidelines to be provided
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Training to be delivered on Infrastructure Guidelines to Project/Programme Managers.
Q 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, guidance notes have been prepared for the Local Authority Sector
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	MOAs and SLAs set out the engagement with such parties.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Reports generated in 2023 have been shared with relevant staff where appropriate.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	All recommendations issued to Budget holders.

			Follow up required on some recommendations
	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where formally required by Sanctioning Authorities. Not currently completed for all internal projects.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?		
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Findings circulated to project owners. More formalised for large scale projects.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where cost variances occurred, lessons learned are noted for similar future projects and built into plans.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Outcomes/outputs of projects were defined for majority of projects, and information gathered to assess against these objectives when projects complete.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Completed for majority of projects where at appropriate stage.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, broadly compliant
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, broadly compliant
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, broadly compliant.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes for majority of projects.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes for majority of projects

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.9	<p>Was the evidence base for the estimated cost set out in each business case?</p> <p>Was an appropriate methodology used to estimate the cost?</p> <p>Were appropriate budget contingencies put in place?</p>	2	Yes for majority of projects
Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>	2	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	No projects >€200m being considered.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes, broadly compliant. Some projects not yet at tender stage.
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes, Some projects not yet at tender stage
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes, broadly compliant
Q 2.15	Were State Aid rules checked for all support?	2	Yes where applicable
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, broadly compliant
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, broadly compliant.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No projects >€200m being considered.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	Majority of services are minor extension of existing Services. Services delivered under Statute
Q 3.4	Was an appropriate appraisal method used?	N/A	Majority of services are minor extension of existing Services. Services delivered under Statute
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Majority of services are minor extension of existing Services. Services delivered under Statute
Q 3.6	Did the business case include a section on piloting?	N/A	Majority of services are minor extension of existing Services. Services delivered under Statute
Q 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	Majority of services are minor extension of existing Services. Services delivered under Statute



	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Majority of services are minor extension of existing Services. Services delivered under Statute
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Majority of services are minor extension of existing Services. Services delivered under Statute
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	
Q 3.11	Was the required approval granted?	N/A	Extension of Existing Services. Services delivered under Statute
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	
Q 3.15	Have steps been put in place to gather performance indicator data?	2	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, broadly compliant where applicable.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, for the majority of projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Projects co-ordinated by Heads of Function and/or other staff.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Broadly compliant.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Broadly compliant.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Most projects stayed within budget. Where there were time/ budget overruns the explanation is documented and discussed at Senior level.
Q 4.7	Did budgets have to be adjusted?	3	Yes, on some projects primarily due to Inflation.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes where within the control of the LA.

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Rarely but reviewed where considered necessary where circumstances changed.
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Spending programme set out in budget and aligned to Corporate Plan.
Q 5.2	Are outputs well defined?	3	National KPIs for Local Government and also internally generated outputs determined.
Q 5.3	Are outputs quantified on a regular basis?	3	Preparation of KPIs and other internal reports.

Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget monitoring and performance. Reviews by sections. Supported by Audits including VFM studies.
Q 5.5	Are outcomes well defined?	3	Service level indicators, programmes of work, Corporate Plan.
Q 5.6	Are outcomes quantified on a regular basis?	3	Service level indicators, programmes of works, Corporate Plan.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Some units costings in KPIs, units and costings per capita as required by national indicators.
	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.8	Are other data compiled to monitor performance?	3	Other data which is specific to programmes is gathered as necessary. Monitoring also through budget management.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Where possible to measure.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	National KPIs covers much of requirements. Other information gathered as identified by sections.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	10 Reports prepared
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Findings communicated to appropriate staff internally. Sectoral guidance would be a matter for the funding authority in this instance.  Also funding Department issue national guidance based on completion reports
Q 6.3	How many Project Completion Reports were published in the year under review?	2	1 Report prepared
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	1 Report prepared
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	1 Reports prepared
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	1	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Project managers completed reports sent to funding authority.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	No projects >€50m completed in year

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programmes ended in 2023
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programmes ended in 2023
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programmes ended in 2023
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programmes ended in 2023
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes ended in 2023
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programmes ended in 2023
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programmes ended in 2023

## Meath County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	
Q 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?	2	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	1	
Q 1.10	How many formal evaluations were completed in the year under review?  Have they been published in a timely manner?	0	

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	2	
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	



Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	1	
Q 3.4	Was an appropriate appraisal method used?	2	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	2	Market rates assessed and Dept. Approval obtained
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	

Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	
Q 3.15	Have steps been put in place to gather performance indicator data?	2	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	
Q 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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	

Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	No	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	2	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	2	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data compiled to monitor performance?	2	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	

Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	1	
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**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	
Q 6.3	How many Project Completion Reports were published in the year under review?	0	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	0	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	0	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?		
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

## Monaghan County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects Programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	The training officer distributes scheduled procurement/public spending training, although it can be challenging to find PSC-specific training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Training Workshop held in July 2022 for relevant staff
Q 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?	2	LA Performance Indicators – Guidelines on reporting are available to staff.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, this is an ongoing process across the organisation.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes, this is an ongoing process across the organisation.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Yes
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	Carried out if and where appropriate
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	In order to make decisions about upcoming projects, post-project reviews are taken into consideration.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes, Where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	2	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	2	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?		N/A
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	2	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes, where applicable.
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, Reviewed at each Gate Decision.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?		N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	As part of the annual budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	
Q 3.4	Was an appropriate appraisal method used?	3	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPFR?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the Annual Budget process.
Q 3.11	Was the required approval granted?	3	
Q 3.12	Has a sunset clause been set?	3	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	National KPIs are in place for Local Government
Q 3.15	Have steps been put in place to gather performance indicator data?	3	National KPIs are in place for Local Government



**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme coordinators appointed to coordinate implementation?	3	Staff at the appropriate level, were given responsibility for specific projects.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level, were given responsibility for specific projects.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Project/Progress reports prepared
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	Yes, adjusted where required up / down  Construction inflation forced budget changes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?		N/A
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?		N/A
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, Approving Authority increased Budgets.
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process and aligned with the Corporate Plan
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3	Outputs are defined as part of the funding application process and agreed with the Department in advance of project delivery
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
Q 5.5	Are outcomes well defined?	2	Defined through the Annual Service Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	National KPIs are in place for Local Government
Q 5.8	Are other data compiled to monitor performance?	3	As part of the Annual Budget process, where necessary.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, All expenditure is evaluated annually across service delivery as part of the Budget process, Annual and Quarterly Financial reports and CE Reports.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	1 Number
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, Lessons learned from PCRs are distributed to staff, and are available to view electronically.
Q 6.3	How many Project Completion Reports were published in the year under review?	1	Nil
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	1	Further emphases required to ensure post project evaluations are undertaken
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	1	Nil
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	PCR's are completed by the Technical Staff overseeing the project and reviewed and approved by Senior Management.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?		N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes were discontinued in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

## Offaly County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes

Completed by Corporate Department:

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1-3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	While the Management Team and Senior Management Group ensure that the appropriate people are aware of the requirements of the PSC, an external training program would be very much welcomed to assist.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Internal Audit Section underwent training on updated PSC in 2021. A National Training Programme for the Local Authority Sector is required. Briefing Sessions for Project Managers in Offaly County Council are planned.
Q 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	QA Process adapted for LAs. PSC applied as per guidelines.

Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Compliance with procurement monitored, regular meetings, transparency. Templates are in use and specific required documentation is requested from applicants for funding.
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	2	Project brief now a requirement for all capital projects. Internal Audit completes follow-ups on implementation of recommendations.
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	As Above.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes. Compliant in years 2015-2023.
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes.
Q 1.9	Is there a process in place to plan for ex post evaluations?  Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	3	All revenue expenditure is subject to ongoing review. Issues are highlighted, reviewed and addressed at team meetings. A process is being put in place for evaluations / post-project reviews.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	3	Evidence from Department interviews during In Depth Checks and checklist process indicate PPR are

			issued to relevant stakeholders.
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Lessons learned noted and implemented across all departments.
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Projects managed more efficiently as a result of reviews. Decision gates process more thorough at commencement of project as would previously have been reported.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

**Completed by Housing Department:**

	<b>Capital Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	N/A	See 3.15
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Capital Appraisal Completed containing details on cost and justification.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Capital project subject to Part 8 of the planning process and subject to internal review by internal council departments. Capital appraisal is assessed by department of housing.

Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Projects appraised by department technical staff who benchmark against published unit costs. LA determines need for project based on housing need, land and existing housing availability
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	See 2.5.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Initial costs provided in capital appraisal and updated prior to planning, prior to tender and prior to contract award
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Capital appraisal contains summary of other options where they are available
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Costs are estimated using qualified quantity surveyors procured after department have approved stage 1 (capital appraisal). Department approved unit costs are used to support capital appraisal.
Q 2.10	Was risk considered and a risk mitigation strategy commenced?  Was appropriate consideration given to governance and deliverability?	3	Publicly-funded construction projects, comply with the Government's Capital Works Management Framework (CWMF), the objectives of which are to ensure greater cost certainty, better value for money and financial accountability. To ensure alignment with the CWMF, these projects progress through a four or single stage approval process as part of the broader pre-construction process undertaken by the Offaly County Council.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Project Brief and procurement strategy are contained in the Capital Appraisal and submitted to the department of Housing
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	n/a	



Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	n/a	

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

**Completed by Housing Department:**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes
Q 3.4	Was an appropriate appraisal method used?	3	Yes
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	

Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
Q 3.11	Was the required approval granted?	n/a	
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes. All services and works advertised through e-tenders
Q 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	Post Project Review will be completed with submission of Final A/C
Q 3.15	Have steps been put in place to gather performance indicator data?	n/a	Post project review will contain lessons learned that will be implemented on future projects

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

**Completed by Roads - Regeneration Team:**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	No contract signed in 2024.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, on active projects.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes where salary funding secured otherwise internal resources covered same
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	2	Yes.
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, quarterly under the T&Cs of RRDF funding agreement
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Mostly one delayed due to circumstances beyond the council's control
Q 4.7	Did budgets have to be adjusted?	3	Sometimes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?		no

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?		no

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

**Completed by Roads Department:**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	All works are programmed as part of the Organisations Annual Roads Program in accordance with the Memorandum on Grants for Regional and Local Roads.
Q 5.2	Are outputs well defined?	2	Outputs are well defined as the roads expenditure is predominantly Grant Funding which can only be discharged in accordance/compliance with the Memorandum on Grants for Regional and Local Roads and the associated Circulars issued from the Department of Transport.
Q 5.3	Are outputs quantified on a regular basis?	3	Outputs are monitored at Municipal District Level and Centrally on a weekly/monthly basis. Final outputs are quantified as part of the NOAC KPI's by

			the Road Management Office in Donegal via the Asset Management System.
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	2	Ongoing Monitoring and efficiency is a core function of each individual Municipal District Office and is a constantly monitored aspect of the Municipal District service delivery program.
Q 5.5	Are outcomes well defined?	3	Outcomes are well defined as the roads expenditure is predominantly Grant Funding which can only be discharged in accordance/compliance with the Memorandum on Grants for Regional and Local Roads. The Asset Management System managed by the Road Management Office in Donegal requires detailed annual returns so as to generate NOAC KPI'S.
Q 5.6	Are outcomes quantified on a regular basis?	2	Outputs are monitored at Municipal District Level and Centrally on a weekly/monthly basis.
Q 5.7	Are unit costings compiled for performance monitoring?	3	The Asset Management System managed by the Road Management Office in Donegal requires detailed annual returns so as to generate NOAC KPI'S which are based on unit costs/m2
Q 5.8	Are other data compiled to monitor performance?	2	Additional Parameters such as the Carbon Footprint of works commenced being monitored and recorded under the 2024 program, this process will continue in 2025.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	Budget reporting and program project management is ongoing.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes where required we engage outside specialist to assess tender submission and ensure robust appointments.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

**Completed by Housing Department:**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	No projects complete in 2024
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

**Completed by Finance Department:**

	Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	3	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	3	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	3	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	3	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	PARR funding was redirected to other schemes by TII however it wasn't discontinued.
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	None required – learning being taken to new projects by staff

**Notes:**

The scoring mechanism for the above 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, N/A is marked and appropriate comments are provided.

## Roscommon County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	PMDS process facilitates requests for the delivery of job specific training. Specific guidance documents are available on various expenditure i.e. Roads and Housing projects. All staff with involvement in significant expenditure are aware of the requirements of the PSC, further PSC specific training should be considered across the organisation.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Some Business Unit have provided training on the updated PSC i.e. Relevant NRRO staff has received training on TII Project Appraisal Guidelines (PAG) which are aligned with the PSC. Further internal training would be beneficial. A Procurement Unit is in place and oversees all procurement.
Q 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	The relevant funding agencies guidance documents are aligned with the PSC
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	There is no project of this nature experiencing expenditure at this time



Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes - Any previous recommendations arising from QA reports have been disseminated to the relevant personnel.
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	All projects are progressed in line with funding agencies guidance documents and ongoing recommendations
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?  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	Some sanctioning authorities require ex post evaluation forms. Not all projects are at this stage, or at the value required for this step.
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	N/A	None
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes, based on sanctioning authorities requirement
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Lessons learned are implemented on future projects.

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Design Consultants and contractor KPI set out
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	As required (dependent on funding stream)

Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	2	Developments design in line with Government policies
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Capital appraisal reports completed for all projects
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	QS appointed for cost estimates. Abnormal costs included in cost estimates
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Design risk assessment completed. Employers Rep appointed to ensure quality and delivery.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Value engineering implemented during design stages and reviewed during construction.

Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	
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***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	
Q 3.2	Are objectives measurable in quantitative terms?	N/A	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	

Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	All projects are progressed in line with sanctioning authorities' guidelines and approval.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, TII Steering meetings
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes, where appropriate, in line with relevant guideline documents
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes, in line with funding authorities requirements for each gate
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	Programme and budget monitored throughout however some variations on projects
Q 4.7	Did budgets have to be adjusted?	2	Yes, but value engineering implemented

			to minimise any over expenditure
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, change reviewed by design team QS and agreed as soon as possible.
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes, project reviewed during all design/construction stages
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, revised budget applications made as soon as possible after any cost increase
Q 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

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Corporate Plan, Annual Service Delivery Plan(SDP), Budgets &

			Monthly management reports
Q 5.2	Are outputs well defined?	3	Yes – SDP, KPI's, SLA's, PMDS, Budgets, Budget Monitoring, Grant requirements etc.
Q 5.3	Are outputs quantified on a regular basis?	3	Yes, if relevant
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, see 5.2
Q 5.5	Are outcomes well defined?	3	Yes, where relevant see 5.2
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, see 5.2
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where relevant
Q 5.8	Are other data compiled to monitor performance?	3	Where relevant
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	See 5.2
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	PSC QA process Internal Audit assurance Oversight by funding authority Oversight by funding agency Annual Report

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	Capital Expenditure Recently Completed	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
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Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Project completion report and final account submitted at end of project
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Project completion report and variation report submitted at end of project
Q 6.3	How many Project Completion Reports were published in the year under review?	None	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	None	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	None	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	To be reviewed and implemented
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	Appointed external design team reports completed
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	

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



## Sligo County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Guidance documentation has been circulated and is available on the intranet.
Q 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, e.g. TII project appraisal guidelines
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Where applicable
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Recommendations are notified to relevant parties for review and implementation
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Recommendations are reviewed and implemented by relevant parties.
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Certified by the Chief Executive, submitted to NOAC and published on Sligo County Council's website
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the required sample was subjected to an in-depth review

Q 1.9	<p>Is there a process in place to plan for ex post evaluations?</p> <p>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.</p>	3	Yes – standard part of Scheme Management for both TII, DTTAS and Department of Housing, Planning, Community and Local Government in relation to capital projects
Q 1.10	<p>How many formal evaluations were completed in the year under review?</p> <p>Have they been published in a timely manner?</p>	3	n/a in 2024
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	3	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	3	Yes- they are used as a learning tool for future projects

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were under consideration in the past year.**

Review of Housing projects checklists for 2024

	Capital Expenditure being Considered – Appraisal and Approval	Self- Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Housing Capital fortnightly review meetings and quarterly review meetings with Dept
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes DHPLG 4 stage capital appraisal process

Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, DHPLG 4 stage capital appraisal process
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes, Unit Ceiling Costs used
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Risk mitigation underway. Risk Register prepared at Stage 1. Governance – fortnightly report to Housing Capital Team, quarterly report to DHPLG Capital Team
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	3	n/a
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes DHPLG 4 stage capital appraisal process
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes DHPLG 4 stage capital appraisal process
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	3	n/a

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

**D09 Economic Development & Promotion €1,242,109**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Part of the annual budgetary process.
Q 3.2	Are objectives measurable in quantitative terms?	n/a	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	n/a	
Q 3.4	Was an appropriate appraisal method used?	n/a	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	n/a	
Q 3.6	Did the business case include a section on piloting?	n/a	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	n/a	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	n/a	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	n/a	
Q 3.11	Was the required approval granted?	3	Approved in Annual Budget 2025
Q 3.12	Has a sunset clause been set?	n/a	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	n/a	

Q 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	Additional expenditure relates to existing expenditure stream
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Additional expenditure relates to existing expenditure stream

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes
Q 4.7	Did budgets have to be adjusted?	3	Yes, by Change Orders if required
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No

Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	n/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	n/a	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Annual Budget defines the expenditure for the year
Q 5.2	Are outputs well defined?	3	National Key Performance Indicators
Q 5.3	Are outputs quantified on a regular basis?	3	National Key Performance Indicators are set annually
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Budget monitoring on a monthly basis and regular team meetings to review activities

Q 5.5	Are outcomes well defined?	3	Yes, Corporate Plan objectives
Q 5.6	Are outcomes quantified on a regular basis?	3	As required
Q 5.7	Are unit costings compiled for performance monitoring?	3	As required
Q 5.8	Are other data compiled to monitor performance?	3	Reports as required by the Approving Authority
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Monthly management reports
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Performance Indicator data is available

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	n/a	n/a in 2004
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?		Updated guidelines incorporate lessons learned
Q 6.3	How many Project Completion Reports were published in the year under review?	n/a	n/a in 2004
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	n/a	n/a in 2004
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	n/a	n/a in 2004
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	n/a	n/a in 2004

Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	n/a	n/a in 2004
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	n/a	n/a in 2004

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?		n/a in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?		n/a in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?		n/a in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?		n/a in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?		n/a in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?		n/a in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?		n/a in 2024





## South Dublin County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	Circular 24/2019 and the revised Public Spending Code documentation has been circulated to staff.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	Yes
Q 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	Sectoral guidelines have been developed by the CCMA Finance Committee.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	N/A
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Submitted on the 30 <sup>th</sup> May
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes, the sample met these requirements
Q 1.9	Is there a process in place to plan for ex post evaluations?  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	see Checklist 6

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	See Checklist 6
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	See Checklist 6
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	See Checklist 6

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	Yes. Indicators were specified which related to project delivery, costings and timelines.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes. Business cases and appraisal were carried out.
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Project objectives are aligned to SDCC Corporate Objectives which include alignment with NPF and Climate Change Action Plans.
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes. Including Multi Criteria Analysis where appropriate.
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes, financial appraisal was included as appropriate.
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes. The appraisal process was undertaken prior to grant application

			in some cases, or at an early stage as appropriate.
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	yes
Q 2.9	<p>Was the evidence base for the estimated cost set out in each business case?</p> <p>Was an appropriate methodology used to estimate the cost?</p> <p>Were appropriate budget contingencies put in place?</p>	3	Yes, estimates usually based on rates derived from recent tenders for similar work where available. Contingencies included for.
Q 2.10	<p>Was risk considered and a risk mitigation strategy commenced?</p> <p>Was appropriate consideration given to governance and deliverability?</p>	3	Yes, risk assessment carried out and mitigation applied as appropriate.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	None of the EWCC capital projects individually equate to above the €100 million threshold.
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes. EU, State and SDCC procurement rules complied with. Procurement section consulted to ensure compliance.
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, as per scheme requirements
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, as per scheme requirements
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	None of the EWCC capital projects individually equate to

			above the €100 million threshold
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*See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government*

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	yes
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	As required and as appropriate as part of the budget process
Q 3.4	Was an appropriate appraisal method used?	3	Yes, as required
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	N/A
Q 3.6	Did the business case include a section on piloting?	3	N/A
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	3	N/A
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	3	N/A
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	3	N/A
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	N/A
Q 3.11	Was the required approval granted?	3	Yes, all expenditure approved by Council
Q 3.12	Has a sunset clause been set?	3	N/A
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes, Both EU and National procurement rules were complied with.

Q 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	Set through PMDS, Budgetary & Financial Management processes and Annual NOAC PI's returned.
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, Financial reports and reports to the Council. NOAC returns and Local KPI's.

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	3	Yes, broadly within budget
Q 4.7	Did budgets have to be adjusted?	3	Yes, minor adjustments. CE orders approved extensions to contracts for agreed changes. Adjustments made with funding authority approval.,

Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	NTA/URDF and LIHAF funded projects are subject to assessment by the Sponsoring Agency at each project Gateway which includes the relevant Business Case assessments to justify any changes in scope and cost. These gateways are aligned to the PSC gateway approvals
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 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	Yes

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes
Q 5.2	Are outputs well defined?	3	Yes
Q 5.3	Are outputs quantified on a regular basis?	3	Yes
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes
Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, where applicable
Q 5.8	Are other data compiled to monitor performance?	3	Yes, where applicable
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Yes, where applicable, through compliance with Corporate Procurement Policy and Processes, as well as monitoring of Budgets and through the Annual Budgetary process. Reports to external bodies, for example Department of Housing, Local Government and Heritage, National Oversight and Audit Commission and reports back to funding sources



**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	Seven identified in the Departments who completed the Checklists
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes, where applicable
Q 6.3	How many Project Completion Reports were published in the year under review?	3	None
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	None
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	3	None
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	N/A
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	3	Yes, in some projects
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	N/A
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	N/A
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	N/A
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	N/A
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	N/A
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	N/A
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	N/A

## Tipperary County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	<p>All information available on PSC is circulated to all relevant staff to ensure that they are fully informed of their obligations under PSC. Guidance notes have been prepared inhouse and circulated to staff for the preparation of the 2024 Report, in addition to a detailed e-mail with the PSC Guidance Notes on Quality Assurance Requirements for the Local Government Sector.</p> <p>Additional training was delivered through inhouse training sessions on PSC delivered by IPA in Oct 2022 &amp; Jan 2023.</p>
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	3	<p>Training was delivered through inhouse training sessions on PSC delivered by IPA in Oct 2022 &amp; Jan 2023, with Finance section input to the training content to tailor the training to the needs of Tipperary County Council.</p> <p>Finance Section staff were present at all training sessions to answer specific questions. Further training sessions will be considered in 2025/2026 due to staff movement.</p>

			Guidance notes have also been prepared inhouse and circulated to staff for the 2024 report.
Q 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	Adopted at sector level
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No projects relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Findings have been disseminated to all sections
Q 1.6	Have recommendations from previous QA reports been acted upon?	2	Recommendations have been circulated to all sections for review and action and incorporated into the planning for future projects
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?  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	
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Carried out if and where appropriate

Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Yes
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where appropriate

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date?  Have steps been put in place to gather performance indicator data?	3	Yes
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	2	Yes
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Financial appraisal carried out where appropriate
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case?  Was an appropriate methodology used to estimate the cost?  Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced?	2	Yes

	Was appropriate consideration given to governance and deliverability?		
Q 2.11	Were the Strategic Assessment Report, Preliminary and Final Business Case submitted to DPER for technical review for projects estimated to cost over €100m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	2	Yes
Q 2.18	Was approval sought from Government through a Memorandum for Government at the appropriate decision gates for projects estimated to cost over €100m?	N/A	

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	As part of the 2025 budget process and the Service Delivery Plan.
Q 3.2	Are objectives measurable in quantitative terms?	3	National KPIs are in place for Local Government and review of works programme.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Where applicable considered as part

			of the Budget Process.
Q 3.4	Was an appropriate appraisal method used?	3	KPIs are established each year for specific services
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Considered as part of the 2025 Annual Budget.
Q 3.11	Was the required approval granted?	3	Approval as part of 2025 Budget Process
Q 3.12	Has a sunset clause been set?	3	Where appropriate - Shared Service commenced 2016 on 5 year pilot basis with annual review.
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Where applicable
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	3	National KPIs are in place for Local Government

Q 3.15	Have steps been put in place to gather performance indicator data?	3	Where National KPIs are in place for Local Government
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**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Relevant teams within departments meet on regular basis
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Staff at the appropriate level, were given responsibility for specific projects.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Staff at the appropriate level were given responsibility for specific projects
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Monitored v Budgets and timelines.
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In majority of projects.
Q 4.7	Did budgets have to be adjusted?	3	Yes adjusted where required up / down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes



Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	Yes
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	Yes
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes. Spending Programme Defined as part of the Annual Budget Process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services and service delivery plans reviewed throughout the year.

Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Budget performance and monitoring is in place throughout the year.
Q 5.5	Are outcomes well defined?	3	Defined through the Annual Service Plans.
Q 5.6	Are outcomes quantified on a regular basis?	3	The development of the Annual Service Plans have enhanced this measurement, with regular reporting to Council throughout the year.
Q 5.7	Are unit costings compiled for performance monitoring?	3	Where National KPIs are in place for Local Government
Q 5.8	Are other data compiled to monitor performance?	3	As part of the Annual Budget process.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	As part of the Annual Budget process, Internal and External Audits and CE reports to Council
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	Data to be collected to allow for future evaluation.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	24 projects were completed in 2024.  Post project reviews to be completed when appropriate

Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Project completion reports to be published when appropriate
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	Ex-Post Evaluations will be completed where appropriate when sufficient time has elapsed to allow a proper assessment
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	See above
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	See above
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For all completed reports.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No revenue programmes discontinued in 2024

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

Notes:

The scoring mechanism for the above 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

## Waterford County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	1	Await roll out of sector wide training on updated code requirements
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	1	See 1.1
Q 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?	2	
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	2	
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	
Q 1.9	Is there a process in place to plan for ex post evaluations?  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	

Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes, WCCC are working to a programme as set out at the commencement of the project. Also. WCCC are working with the Dept on these programmes.
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, no money can be spent on a project without a Business Case
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	Yes
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	2	Yes
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes

Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3	Yes, Risk could be reviewed in more detail. Governance and deliverability is always to the forefront of all projects.
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?		N/A
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, there are 4 decision gates and a final account.
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes, the Approving Authority approves a budget at each stage.
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?		N/A

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	N/A	No new areas of current expenditure in 2024
Q 3.2	Are objectives measurable in quantitative terms?	N/A	

Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	
Q 3.4	Was an appropriate appraisal method used?	N/A	
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	N/A	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, As per the 4 stages



Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Management are updated at each stage.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	A project manager was appointed to implement the project programme.
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	3	Adjustments for construction inflation.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	N/a	
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/a	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, as per the 4 stage process
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	
Q 5.2	Are outputs well defined?	3	
Q 5.3	Are outputs quantified on a regular basis?	3	
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	
Q 5.5	Are outcomes well defined?	3	
Q 5.6	Are outcomes quantified on a regular basis?	3	
Q 5.7	Are unit costings compiled for performance monitoring?	2	
Q 5.8	Are other data compiled to monitor performance?	3	
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	2	
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	3	

Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Circulated within the Projects team and to the Approving Authority
Q 6.3	How many Project Completion Reports were published in the year under review?	2	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	3	Project completion report included an evaluation.
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Finding reviewed and discussed in project team meetings
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	1	Project Completion Report and Ex-Post Evaluation was carried out by Project Team members
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	

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

## Westmeath County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff and agencies have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Yes, but training is required on an ongoing basis. We would benefit from structure and specific training for the LG Sector
Q 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
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes, via an internal audit tracker
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Some but not all. The status of each one is monitored via an internal audit tracker, which in turn is reviewed by the Audit Committee
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations?	1	

	<b>General Obligations not specific to individual projects/programmes.</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
	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.		
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	1	
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	1	
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	1	

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, in conjunction with the relevant government body/agency
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	There is one project for which a CEA was completed with the assistance of the NDFA
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	2	There is one project for which a CEA was completed with the assistance of the NDFA

	Capital Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A	No projects of this value
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No Project of this value

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	Current Expenditure being Considered – Appraisal and Approval	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 3.1	Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
Q 3.2	Are objectives measurable in quantitative terms?	3	
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new expenditure

Q 3.4	Was an appropriate appraisal method used?	N/A	No new expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects / Programmes of this level
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 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
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	



Q 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	
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	2	
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	
Q 4.7	Did budgets have to be adjusted?	2	Yes
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	2	
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	No
Q 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
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	Yes, requirement for grant approval
Q 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

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as part of the Annual Budget process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for Local Government
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services

Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, Budget performance and monitoring is in place
Q 5.5	Are outcomes well defined?	2	Not in all cases but the approval of the Schedule of Municipal District Works continues to assist
Q 5.6	Are outcomes quantified on a regular basis?	2	Not in all cases but the approval of the Schedule of Municipal District Works continues to assist
Q 5.7	Are unit costings compiled for performance monitoring?	3	National KPIs are in place for Local Government
Q 5.8	Are other data compiled to monitor performance?	3	Yes, Budget performance and monitoring is in place
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, Budget performance and monitoring is in place
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	N/A	Not at present

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.3	How many Project Completion Reports were published in the year under review?	N/A	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	N/A	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/A	

Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	N/A	
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	N/A	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	2	
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	2	
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	2	
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	2	
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programmes relevant to PSC in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	3	In Depth Checks carried out by Internal Auditor
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	

**Notes:**

- ❖ The scoring mechanism for the above 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 is 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.

## Wexford County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	3	All relevant staff & agencies have been notified of their obligations under the PSC
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	As training is rolled out within the sector it is expected that WCC staff will engage with this training
Q 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.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	N/A	No project relevant to the PSC
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? 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
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	4 (No)	4 Appraisals completed
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	If and where appropriate
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	If and where appropriate

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	No longer relevant
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	3	
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	3	
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3 3 3	
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	3 3	
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	N/A in 2024	No projects of this value
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	
Q 2.13	Were procurement rules (both National and EU) complied with?	3	
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	
Q 2.15	Were State Aid rules checked for all support?	N/A	
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	
Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	No Project of this value

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 – 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Outlined to Members of Council as part of the budget process
Q 3.2	Are objectives measurable in quantitative terms?	2	To an extent
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	N/A	No new expenditure
Q 3.4	Was an appropriate appraisal method used?	N/A	No new expenditure
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	No new Projects/Programmes of this level
Q 3.6	Did the business case include a section on piloting?	N/A	
Q 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	
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	N/A	
Q 3.11	Was the required approval granted?	N/A	
Q 3.12	Has a sunset clause been set?	N/A	
Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	N/A	
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	N/A	
Q 3.15	Have steps been put in place to gather performance indicator data?	3	

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	Incurring Capital Expenditure	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	Yes, where appropriate
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	Yes, where appropriate
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Internal co-ordinating team in most cases
Q 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 most cases
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Progress reports were prepared in most cases
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In most cases
Q 4.7	Did budgets have to be adjusted?	Yes	Yes, up and down
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	Yes, in most cases
Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	No	All feasibility exercises completed at the consideration stage of projects
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	N/A	
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	This would be a requirement for grant approval
Q 4.12	Were any projects/programmes/grant schemes terminated because of deviations from the plan, the budget or because circumstances in the environment changed the need for the investment?	0 (No)	No projects were terminated in 2024

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***



**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	<b>Incurring Current Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 -3</b>	<b>Comment/Action Required</b>
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	Yes, as part of the budget process
Q 5.2	Are outputs well defined?	3	National KPIs are in place for local government
Q 5.3	Are outputs quantified on a regular basis?	3	KPIs are established each year for specific services
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes, budget performance monitoring is in place
Q 5.5	Are outcomes well defined?	3	Annual Services Plans and SMDWs
Q 5.6	Are outcomes quantified on a regular basis?	3	Annual Services Plans and SMDWs
Q 5.7	Are unit costings compiled for performance monitoring?	3	National KPIs are in place for local government
Q 5.8	Are other data compiled to monitor performance?	3	Yes, budget performance monitoring is in place
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Yes, budget performance monitoring is in place
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	2	If and when appropriate

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	4 (No)	4 Project Completion Reports
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes
Q 6.3	How many Project Completion Reports were published in the year under review?	N/a	
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	N/a	
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Yes
Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	Yes	
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A in 2024	No projects of this value in 2024.

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	No programme relevant to PSC in 2024
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	No programme relevant to PSC in 2024
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	No programme relevant to PSC in 2024
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	No programme relevant to PSC in 2024
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	No programme relevant to PSC in 2024
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	No programme relevant to PSC in 2024
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	No programme relevant to PSC in 2024

## Wicklow County Council

### Checklist 1 – To be completed in respect of general obligations not specific to individual projects/programmes.

	General Obligations not specific to individual projects/programmes.	Self-Assessed Compliance Rating: 1 - 3	Comment/Action Required
Q 1.1	Does the organisation ensure, on an ongoing basis, that appropriate people within the organisation and its agencies are aware of their requirements under the Public Spending Code (incl. through training)?	2	Senior Management, budget holders & project staff are aware of PSC requirements. Some, but not all, staff have recently participated in training.
Q 1.2	Has internal training on the Public Spending Code been provided to relevant staff?	2	Not all
Q 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.
Q 1.4	Has the organisation in its role as Approving Authority satisfied itself that agencies that it funds comply with the Public Spending Code?	3	Where relevant
Q 1.5	Have recommendations from previous QA reports (incl. spot checks) been disseminated, where appropriate, within the organisation and to agencies?	3	Yes
Q 1.6	Have recommendations from previous QA reports been acted upon?	3	Yes
Q 1.7	Has an annual Public Spending Code QA report been submitted to and certified by the Chief Executive Officer, submitted to NOAC and published on the Local Authority's website?	3	Yes
Q 1.8	Was the required sample of projects/programmes subjected to in-depth checking as per step 4 of the QAP?	3	Yes
Q 1.9	Is there a process in place to plan for ex post evaluations? Ex-post evaluation is conducted after a certain period has passed since the completion of a target project with emphasis on the effectiveness and sustainability of the project.	2	Where possible
Q 1.10	How many formal evaluations were completed in the year under review? Have they been published in a timely manner?	2	Where possible
Q 1.11	Is there a process in place to follow up on the recommendations of previous evaluations?	2	Where possible
Q 1.12	How have the recommendations of reviews and ex post evaluations informed resource allocation decisions?	2	Where possible

**Checklist 2 – To be completed in respect of capital projects/programmes & capital grant schemes that were 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>
Q 2.1	Was a Strategic Assessment Report (SAR) completed for all capital projects and programmes over €10m?	N/A	Yes, where appropriate
Q 2.2	Were performance indicators specified for each project/programme which will allow for a robust evaluation at a later date? Have steps been put in place to gather performance indicator data?	2	Yes, in most cases
Q 2.3	Was a Preliminary and Final Business Case, including appropriate financial and economic appraisal, completed for all capital projects and programmes?	3	Yes, where appropriate
Q 2.4	Were the proposal objectives SMART and aligned with Government policy including National Planning Framework, Climate Mitigation Plan etc?	3	Yes, where appropriate
Q 2.5	Was an appropriate appraisal method and parameters used in respect of capital projects or capital programmes/grant schemes?	3	Yes, where appropriate
Q 2.6	Was a financial appraisal carried out on all proposals and was there appropriate consideration of affordability?	2	Yes, in most cases
Q 2.7	Was the appraisal process commenced at an early enough stage to inform decision making?	3	Yes, where appropriate
Q 2.8	Were sufficient options analysed in the business case for each capital proposal?	3	Yes, where appropriate
Q 2.9	Was the evidence base for the estimated cost set out in each business case? Was an appropriate methodology used to estimate the cost? Were appropriate budget contingencies put in place?	3	Yes
Q 2.10	Was risk considered and a risk mitigation strategy commenced? Was appropriate consideration given to governance and deliverability?	2	Yes, in most cases
Q 2.11	Has the Preliminary Business Case been sent for review by the External Assurance Process and Major Project Advisory Group for projects estimated to cost over €200m?	2	Not applicable
Q 2.12	Was a detailed project brief including design brief and procurement strategy prepared for all investment projects?	3	Yes, in most cases
Q 2.13	Were procurement rules (both National and EU) complied with?	3	Yes
Q 2.14	Was the Capital Works Management Framework (CWMF) properly implemented?	3	Yes
Q 2.15	Were State Aid rules checked for all support?	3	Yes
Q 2.16	Was approval sought from the Approving Authority at all decision gates?	3	Yes, where appropriate

Q 2.17	Was Value for Money assessed and confirmed at each decision gate by Sponsoring Agency and Approving Authority?	3	Yes
Q 2.18	Was consent sought from Government through a Memorandum for Government to approve projects estimated to cost over €200m at the appropriate approval gates?	N/A	Not applicable

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 3 – To be completed in respect of new current expenditure under consideration in the past year.**

	<b>Current Expenditure being Considered – Appraisal and Approval</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 3.1	Were objectives clearly set out?	3	Yes
Q 3.2	Are objectives measurable in quantitative terms?	3	Yes, in most cases.
Q 3.3	Was a business case, incorporating financial and economic appraisal, prepared for new current expenditure proposals?	3	Yes, where relevant
Q 3.4	Was an appropriate appraisal method used?	3	Yes, where relevant
Q 3.5	Was an economic appraisal completed for all projects/programmes exceeding €20m or an annual spend of €5m over 4 years?	N/A	Yes. Budget Approval.
Q 3.6	Did the business case include a section on piloting?	N/A	Not applicable
Q 3.7	Were pilots undertaken for new current spending proposals involving total expenditure of at least €20m over the proposed duration of the programme and a minimum annual expenditure of €5m?	N/A	Not applicable
Q 3.8	Have the methodology and data collection requirements for the pilot been agreed at the outset of the scheme?	N/A	Not applicable
Q 3.9	Was the pilot formally evaluated and submitted for approval to the relevant Vote Section in DPER?	N/A	Not applicable
Q 3.10	Has an assessment of likely demand for the new scheme/scheme extension been estimated based on empirical evidence?	3	Yes
Q 3.11	Was the required approval granted?	3	Yes. Budget Approval.
Q 3.12	Has a sunset clause been set?	N/A	Not applicable

Q 3.13	If outsourcing was involved were both EU and National procurement rules complied with?	3	Yes, where relevant
Q 3.14	Were performance indicators specified for each new current expenditure proposal or expansion of existing current expenditure programme which will allow for a robust evaluation at a later date?	2	Yes, where relevant
Q 3.15	Have steps been put in place to gather performance indicator data?	3	Yes, where relevant

**Checklist 4 – To be completed in respect of capital projects/programmes & capital grants schemes incurring expenditure in the year under review.**

	<b>Incurring Capital Expenditure</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 4.1	Was a contract signed and was it in line with the Approval given at each Decision Gate?	3	For projects where tender phase is complete, signed contracts are in line with the Approval in Principle.
Q 4.2	Did management boards/steering committees meet regularly as agreed?	3	In accordance with the contract management agreements particular to each contract/project.
Q 4.3	Were programme co-ordinators appointed to co-ordinate implementation?	3	Yes
Q 4.4	Were project managers, responsible for delivery, appointed and were the project managers at a suitably senior level for the scale of the project?	3	Yes
Q 4.5	Were monitoring reports prepared regularly, showing implementation against plan, budget, timescales and quality?	3	Yes
Q 4.6	Did projects/programmes/grant schemes keep within their financial budget and time schedule?	2	In general
Q 4.7	Did budgets have to be adjusted?	2	Those adjusted were done in a structured and agreed manner.
Q 4.8	Were decisions on changes to budgets / time schedules made promptly?	3	In general

Q 4.9	Did circumstances ever warrant questioning the viability of the project/programme/grant scheme and the business case (exceeding budget, lack of progress, changes in the environment, new evidence, etc.)?	3	As appropriate
Q 4.10	If circumstances did warrant questioning the viability of a project/programme/grant scheme was the project subjected to adequate examination?	3	As appropriate
Q 4.11	If costs increased or there were other significant changes to the project was approval received from the Approving Authority?	3	As appropriate
Q 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	Yes

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 5 – To be completed in respect of current expenditure programmes incurring expenditure in the year under review.**

	Incurring Current Expenditure	Self-Assessed Compliance Rating: 1 -3	Comment/Action Required
Q 5.1	Are there clear objectives for all areas of current expenditure?	3	As per Annual Service Plans
Q 5.2	Are outputs well defined?	3	Yes. Through budgetary process, Annual Service Plans and national KPIs, where appropriate
Q 5.3	Are outputs quantified on a regular basis?	3	Yes. Through management and annual reports and departmental returns
Q 5.4	Is there a method for monitoring efficiency on an ongoing basis?	3	Yes. Through budgetary compliance and monitoring of Annual Service Delivery Plan
Q 5.5	Are outcomes well defined?	3	Yes
Q 5.6	Are outcomes quantified on a regular basis?	3	Yes, using Annual Service Plans



Q 5.7	Are unit costings compiled for performance monitoring?	3	Yes, using KPIs.
Q 5.8	Are other data compiled to monitor performance?	3	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.9	Is there a method for monitoring effectiveness on an ongoing basis?	3	Annual Service Delivery Plans, PMDS, National Performance Indicators.
Q 5.10	Has the organisation engaged in any other 'evaluation proofing' of programmes/projects?	3	Local Government Audit and Internal Audit.

**Checklist 6 – To be completed in respect of capital projects/programmes & capital grant schemes discontinued in the year under review.**

	<b>Capital Expenditure Recently Completed</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 6.1	How many Project Completion Reports were completed in the year under review?	2	Most, but not all yet – ongoing.
Q 6.2	Were lessons learned from Project Completion Reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	3	Where appropriate/possible
Q 6.3	How many Project Completion Reports were published in the year under review?	2	Where appropriate/possible
Q 6.4	How many Ex-Post Evaluations were completed in the year under review?	2	Where appropriate/possible
Q 6.5	How many Ex-Post Evaluations were published in the year under review?	2	Where appropriate/possible
Q 6.6	Were lessons learned from Ex-Post Evaluation reports incorporated into sectoral guidance and disseminated within the Sponsoring Agency and the Approving Authority?	2	Of those done, some. Also acknowledgment to do so going forward.

Q 6.7	Were Project Completion Reports and Ex-Post Evaluations carried out by staffing resources independent of project implementation?	2	For some, not all.
Q 6.8	Were Project Completion Reports and Ex-Post Evaluation Reports for projects over €50m sent to DPER for dissemination?	N/A	Not applicable

***See Note 2 in the opening guidelines in relation to the interpretation of Capital Grant Schemes in the context of Local Government***

**Checklist 7 – To be completed in respect of current expenditure programmes that reached the end of their planned timeframe during the year or were discontinued.**

	<b>Current Expenditure that (i) reached the end of its planned timeframe or (ii) was discontinued</b>	<b>Self-Assessed Compliance Rating: 1 - 3</b>	<b>Comment/Action Required</b>
Q 7.1	Were reviews carried out of current expenditure programmes that matured during the year or were discontinued?	N/A	Not applicable
Q 7.2	Did those reviews reach conclusions on whether the programmes were efficient?	N/A	Not applicable
Q 7.3	Did those reviews reach conclusions on whether the programmes were effective?	N/A	Not applicable
Q 7.4	Have the conclusions reached been taken into account in related areas of expenditure?	N/A	Not applicable
Q 7.5	Were any programmes discontinued following a review of a current expenditure programme?	N/A	Not applicable
Q 7.6	Were reviews carried out by staffing resources independent of project implementation?	N/A	Not applicable
Q 7.7	Were changes made to the organisation's practices in light of lessons learned from reviews?	N/A	Not applicable